

D-4

Exhibit D
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period December 30, 2006 through February 2, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Review Format of Audit Committee Materials communication.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence related to D. Sherbin Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with M. Sakowski regarding Badge Request Forms.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Update Delphi Team Phone List and Other.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with J. Hasse regarding E&Y Bi weekly meetings.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with M. Sakowski regarding Updated MAC Addresses.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Work on Delphi Officers listing per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with team regarding scheduled E&Y Status Mtgs.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Provide K. Asher with copies of OCA Accounting Group - Interpretations per request.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	Corporate Interim - Communication to team regarding use and distribution of rollforward templates at year-end.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/2/2007	Corporate Interim - Walked S. Sheckell through the environmental Q4 workpapers with the assistance of E. Marold to determine appropriate accounting treatment.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	Corporate Interim - Review of AP Debit balance workpapers.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	Corporate Interim - Follow-up discussion with E. Marold regarding review of AP Debit balance workpapers.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	Corporate YE - Preparation of year-end rollforward templates for distribution with client assistance list.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	DPSS YE - Preparation of DPSS year-end client assistance request.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	DPSS YE - Call with R. Nedadur regarding DPSS year end client assistance request.	0.2			A1
Fitzpatrick	Michael J.	MJF	Partner	1/2/2007	Review interim workpapers.	1.1			A1
Kearns	Matthew R.	MRK	Senior	1/2/2007	E&C - Reviewing inventory reconciliations as part of interim substantive procedures	2.8			A1
Kearns	Matthew R.	MRK	Senior	1/2/2007	E&C - Reviewing physical inventory observation cut-of testing workpapers	3.2			A1
Kearns	Matthew R.	MRK	Senior	1/2/2007	E&C - Reviewing 6/30/06 interim physical inventory observation test counts and observation checklist workpapers	3.6			A1
Marold	Erick W.	EWM	Senior	1/2/2007	E&S - Prepared a consolidated client assistance request for the division. Included interim open items and year-end requests.	3.6			A1
Miller	Nicholas S.	NSM	Manager	1/2/2007	Corporate - Call with T. Tilton and M. Sandelich to discuss certain reconciling items for the KDAC investment.	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/2/2007	Corporate - Audit of the tie-out of the KDAC investment from the audited financial statements to the general ledger.	2.4			A1
Pacella	Shannon M.	SMP	Manager	1/2/2007	Preparation of email to E. Marold and A. Krabill to discuss journal entry testing procedures for Europe.	0.2			A1
Sheckell	Steven F.	SFS	Partner	1/2/2007	Audit Committee preparation	1.0			A1
Sheckell	Steven F.	SFS	Partner	1/2/2007	Review corporate year-end workpapers	3.0			A1
Sheckell	Steven F.	SFS	Partner	1/2/2007	Communication with international offices	2.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/2/2007	Preparation of follow-up emails to international teams regarding pre-approval requests.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/2/2007	Review of weekly budget to actual hours analysis for weeks of 12/1, 12/8 and 12/15.	1.2			A1
Tau	King-Sze	KST	Senior	1/2/2007	Saginaw - Reviewed management TOC reperformance workpapers.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Work on Audit Committee slides related to pre-approval per S. Sheckell.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with J. Simpson regarding engagement economics.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Review and respond to J. Simpson regarding Delphi Budget to Actual inquiries.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Work on engagement economics schedules per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with J. Simpson and Romania regarding Delphi Packard Romania - tax advisory request for pre-approval.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Preparation of France closing meeting binder for T. Timko per A. Krabill.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with M. Fitzpatrick and M. Sakowski regarding badge for Mike.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with team regarding Qtrly. Div. Meetings scheduled.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Review and file responses received for Delphi PIE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Coordination of new badge for S. Sheckell with M. Sakowski.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with J. Simpson and E. Marold regarding PIE.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with E. Marold regarding PIE details.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Preparation of meeting notices regarding PIE details.	0.7			A1
Asher	Kevin F.	KFA	Partner	1/3/2007	Overview of audit status progress and pending issues	1.7			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S - Document open items	0.6			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S - Discuss with E. Marold review notes regarding Accounts Receivable review	0.6			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S - Sort maintenance expense costs and request supporting documentation	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S- Discuss and request open items related to fixed assets with R. Hoffman	1.4			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S - Clean up work steps related to revenue and document all open items	2.8			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S - Clear Review notes related to A/R reserve	3.8			A1
Boehm	Michael J.	MJB	Manager	1/3/2007	E&S Interim - Provided J. Henning an update regarding E&S significant open items (NRE, E&O, PP&E/Tooling).	0.7			A1
Boehm	Michael J.	MJB	Manager	1/3/2007	E&S Interim - Reviewed legal memo provided by Kim & Chang related to Hyundai/Sungwoo product liability issue.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/3/2007	Review of DPSS test of control workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	1/3/2007	Review of E&S interim substantive workpapers	1.2			A1
Boehm	Michael J.	MJB	Manager	1/3/2007	Review of Hyperion FX testing.	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	1/3/2007	Q4 - Send client assistance list for year end items to C. Tosto and L. DeMers for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/3/2007	Q4 - Review client assistance list.	0.3			A1
Kennedy	Gareth L.	GLK	Manager	1/3/2007	Finalization of worker's compensation actuarial memo for review	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Preparation for the environmental meeting.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Review of accounting treatment for SkiFi 3 product sales by DPSS.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Correspondence with E&Y France on various year-end audit topics in France including accounting memos reviewed by E&Y Detroit.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Call with A. Brazier to discuss the accounting treatment of PSA cash receipts at year-end.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Finalization of materials for the working papers and T. Timko regarding international closing meetings.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Revisions to international tax instructions.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Meeting with S. Sheckell to discuss the status of various corporate accounting issues.	0.5			A1
Marold	Erick W.	EWM	Senior	1/3/2007	Corporate - Updated debt workpapers related to Euro dollar loans.	1.4			A1
Marold	Erick W.	EWM	Senior	1/3/2007	E&S - Finalized warranty accruals related to the IBNR expense.	2.1			A1
Marold	Erick W.	EWM	Senior	1/3/2007	Planning for the post interim event.	1.7			A1
Pikos	Matthew C.	MCP	Senior	1/3/2007	Preparation of the year-end responsibilities matrix to assign audit areas to the various individuals working on the Packard Division.	2.2			A1
Pikos	Matthew C.	MCP	Senior	1/3/2007	Packard - Updating AWS.	1.6			A1
Pikos	Matthew C.	MCP	Senior	1/3/2007	Packard - Completing worksteps for year-end.	2.2			A1
Pikos	Matthew C.	MCP	Senior	1/3/2007	Packard - Preparing file for our year-end procedures.	1.6			A1
Ranney	Amber C.	ACR	Senior	1/3/2007	Corporate Interim-Discussing status of interim items with J. Simpson.	0.4			A1
Ranney	Amber C.	ACR	Senior	1/3/2007	Corporate Interim-Following-up with H. Frank, D. Murphy & R. Hof regarding open items for Derivative testing.	1.3			A1
Ranney	Amber C.	ACR	Senior	1/3/2007	Corporate Interim-Performing interim audit procedures on Derivatives, and discussing status with N. Miller.	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/3/2007	AHG - Met with M. Schultz to determine the value of the consigned inventory at AHG/EC.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	1/3/2007	Met with C. Bush to request the intercompany elimination schedule as well as the consigned inventory schedule.	1.4			A1
Sheckell	Steven F.	SFS	Partner	1/3/2007	Prepare Audit Committee pre-approval information	1.0			A1
Sheckell	Steven F.	SFS	Partner	1/3/2007	Review year-end corporate workpapers	3.0			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with S. Sheckell regarding PIE events.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Summarization of items to discuss with R. Reimink.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with E. Marold regarding PIE agenda.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with A. Ranney regarding pension participant testing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Review of draft agenda for PIE event.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with A. Ranney regarding Dayton interim status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with A. Kelly regarding independence confirms.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with H. Aquino regarding engagement economics analysis.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Preparation for meeting with Internal controls group.	0.4			A1
Tau	King-Sze	KST	Senior	1/3/2007	Saginaw - Reviewed management TOC reperformance workpapers.	3.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Work on revisions to Audit Committee book per S. Sheckell, D. Kelley, K. Asher and C. Tosto.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Correspondence with N. Miller regarding Budgets by Division/Estimate to Complete.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Revise Estimate to complete vs. ARMS per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Correspondence with N. Winn and A. Krabill regarding supply order for Delphi team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Scheduling of Delphi conference rooms.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Obtain new badge for S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Review and file responses received for Delphi PIE.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Coordination of rescheduling of Delphi Post Interim Event - E&C.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Correspondence with S. Jackson, J. Simpson and A. Krabill regarding Assurance Content Collection-Delphi.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Barwin	Kristen N.	KNB	Staff	1/4/2007	E&S - Create Open items List	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/4/2007	E&S - Update A/R reserve	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/4/2007	E&S - Request and discuss maintenance and expense costs with R. Hoffman	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/4/2007	E&S - Review Mexico inventory documentation and tie out	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/4/2007	E&S - Review and discuss budget to actual and document	2.4			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Corporate Interim - Preparation for environmental accounting meeting with S. Kihn and R. Reimink.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Corporate Interim - Conducted meeting to discuss key issues for environmental accounting under SOP 96-1 with S. Sheckell, A. Krabill, S. Kihn, R. Reimink, and M. Fraylick.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Reviewed revised entity level control narratives provided by M. Fawcett.	1.6			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Reviewed interim entity level control testing workpapers.	2.1			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Review of DPSS interim substantive workpapers	1.8			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Provided A. Krabill status update regarding E&S division	0.2			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Meeting with A. Gneissen (PwC), S. Herbst (PwC), J. Simpson, K. St. Romain, and M. Fawcett to obtain update of internal control issues, status of management testing, etc.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Discussions with N. Miller related to Delphi process to identify all investment accounts and the determination and application of appropriate literature - to obtain an update on Company status of finalizing its review of its account	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Call with W. Tilotti to determine extent, nature and timing of substantive procedures.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Review of Delphi bankruptcy news publication.	0.5			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Review of draft PIE agenda for Packard Division and discussions with N. Miller relative to content.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Review company Audit Committee presentation materials and E&Y fee pre-approval materials	2.4			A1
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Fee pre-approval discussions with T. Timko	0.3			A1
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Finalize review of Saginaw quarter papers	0.9			A1
Imberger	Guido	GI	Senior Manager	1/4/2007	Prepare agenda for the scheduled post interim event nex Monday- Saginaw Divisision.	1.6			A1
Imberger	Guido	GI	Senior Manager	1/4/2007	Saginaw - Evaluate the status of the work performed in December for the Post interim event.	2.1			A1
Imberger	Guido	GI	Senior Manager	1/4/2007	Review staffing for the Saginaw year end audit.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/4/2007	Review and change client assist list for the year end audit of the Saginaw Trial Balance.	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/4/2007	E&C - Working on auditing JVs as part of interim procedures	1.7			A1
Kennedy	Gareth L.	GLK	Manager	1/4/2007	Finalization of worker's comp summary review memo for review	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Preparation for the environmental meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Preparation of materials for the update call with R. Jobe regarding interim audit results at E&S locations.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	E&S - Workpaper review.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Correspondence with E&Y France on various year-end audit topics in France including accounting memos reviewed by E&Y Detroit.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Year-end tax planning meeting with T. Tamer, C. Tosto and D. Kelley.	1.6			A1
Marold	Erick W.	EWM	Senior	1/4/2007	Corporate - Finalized testing of capital leases related to employee cars.	1.3			A1
Marold	Erick W.	EWM	Senior	1/4/2007	Corporate - Finalized testing of supplemental compensation accruals.	2.1			A1
Marold	Erick W.	EWM	Senior	1/4/2007	Corporate - Selected environmental accruals for testing.	0.8			A1
Marold	Erick W.	EWM	Senior	1/4/2007	E&S - Finalized integrated circuits memo.	2.1			A1

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Miller	Nicholas S.	NSM	Manager	1/4/2007	Packard - Preparing PIE agenda and hours estimate to complete.	2.4			A1
Odomirok	Kathleen C.	KCO	Senior Manager	1/4/2007	Review of Delphi worker's compensation actuarial summary memo	1.1			A1
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Drafting corporate PIE agenda	0.3			A1
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Meeting with R. Reimink and J. Volek to obtain supporting documents for employee cost accounts.	0.8			A1
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Providing instructions to staff for testing of Pension participant data.	1.4			A1
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Performing interim audit procedures on Derivatives, and discussing status with N. Miller.	4.4			A1
Ranney	Amber C.	ACR	Senior	1/4/2007	Dayton YE-Conference call with PwC team (T. Johnsor and P. Dell) to discuss year-end testing at the DSC.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/4/2007	AHG - Prepared materials for the Post-Interim Date meeting.	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/4/2007	AHG - Met with L. Maynarich to discuss significant items in Q4.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/4/2007	AHG - Prepared the tie-out of cross-charges between E&C and AHG-asset side	5.8			A1
Sheckell	Steven F.	SFS	Partner	1/4/2007	Review environmental reserves	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/4/2007	Prepare Audit Committee pre-approval information	1.0			A1
Sheckell	Steven F.	SFS	Partner	1/4/2007	Review year-end corporate workpapers	2.0			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with S. Sheckell regarding pension participant data testing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with M. Boehm regarding foreign currency testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with R. Reimink and A. Ranney regarding OPEB life reserve.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with D. Fidler regarding open items at Dayton.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Review of E&Y Romania engagement letter related to pre-approval request.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Meeting with S. Herbst, K. St. Romain, M. Fawcett, A. Gnesin and M. Boehm to discuss 404 status.	1.6			A1

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Simpson	Jamie	JS	Senior Manager	1/4/2007	Conf. call with A. Bianco, S. Pacella and S. Herbst to discuss SOD status and testing plans.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with S. Sheckell regarding PIE meetings.	0.4			A1
Tau	King-Sze	KST	Senior	1/4/2007	Saginaw - Discussion with G. Imberger regarding controls testing.	0.4			A1
Tau	King-Sze	KST	Senior	1/4/2007	Saginaw - Worked on setting up D. Chamarro for controls testing summary.	0.8			A1
Tau	King-Sze	KST	Senior	1/4/2007	Saginaw - Discussion with G. Imberger regarding year-end client assistant list.	1.2			A1
Tau	King-Sze	KST	Senior	1/4/2007	Saginaw - Discussion with G. Imberger and D. Chamarro regarding interim audit status for post interim event agenda.	1.4			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Revisions to year-end request list and timing	0.4			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Meeting with J. Whitson and B. Sparks to review pre-approval information for board package	0.6			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Review revisions to pre-approval package.	0.3			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Discussion with J. Whitson and S. Sheckell regarding revisions to pre-approval package.	0.3			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Review year-end client request list in preparation for year-end meeting	1.9			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Year-end planning meeting with T. Tamer, A. Krabill and D. Kelley.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Correspondence with S. Sheckell and T. Bishop regarding final AC materials.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Correspondence with T. Bishop regarding final AC books.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Correspondence with B. Hamblin and A. Krabill regarding new activity code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Correspondence with team regarding engagement economics (specifically hours by division).	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Work on updating engagement economic schedules for preliminary December estimates per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Correspondence with K. Asher regarding updated badge request form.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Coordination of badge request for M. Fitzpatrick.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Provide copies of ASQ survey per request of J. Simpson for PIE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Coordination of shipment of 5500's per J. Simpson and A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Locate ASQ survey per request of J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Work on agenda for D. Bayles meeting per request of S Sheckell.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Corporate Interim - Preparation of FX testing summary memo related to Hyperion	0.6			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Corporate Interim - Review of prepaid expense interim workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Corporate Interim - Met with L. Schwandt to assist in Hyperion FX testing.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Corporate Interim - Review of Corporate other accrued liabilities interim workpapers.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	DPSS Interim - Review of AR Confirmation replies for DPSS.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	DPSS YE - Correspondence with R. Nedadur regarding preparation of year-end analytics	0.3			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	DPSS YE - Conference call with A. Krabill and C. Anderson to discuss DPSS year-end accounting memos.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	DPSS YE - Review Q4 accounting memos provided by C. Anderson.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Discussion of Corporate PIE agenda and open items listing with N. Miller and A. Ranney	0.4			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Preparation of agenda for DPSS portion of PIE event.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	1/5/2007	Steering-Reviewed disposal testing for fixed assets.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/5/2007	Steering-Reviewed interim testing to update G. Imberger for his preparation for the post interim event.	0.7			A1

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Chamarro	Destiny D.	DDC	Staff	1/5/2007	Steering-Reviewed Accounts Receivable confirmations and updated template.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/5/2007	Steering-Discussion with G. Imberger re: status on test of controls and updated overview of the audit work needed to be completed for year end.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/5/2007	Steering-Updated Control Summary and evaluated work needed to complete management and independent testing of controls.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Coordination with D. Brewer relative to obtaining necessary EDACOR files at divisions to complete year-end audit procedures related to accounts payable.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Preparation for PIE event on 1/8/07.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Discussion with A. Brazier and M. Sandolich regarding status of Company policy update for equity method accounting and to provide an update relative to substantive audit procedures performed by E&Y relative to significant JV investments to date.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Preparation for 1/8/07 PIE meeting for E&C.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Preparation for 1/8/07 PIE meeting for Packard.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Preparation for 1/8/07 PIE meeting for Saginaw.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	1/5/2007	Review of divisional audit status and year planning timetable	1.1			A1
Henning	Jeffrey M.	JMH	Partner	1/5/2007	Update status of Packard division	0.6			A1
Imberger	Guido	GI	Senior Manager	1/5/2007	Saginaw - Preparation of post interim event for the Saginaw division (review respective areas). (Core audit portion).	1.3			A1
Kearns	Matthew R.	MRK	Senior	1/5/2007	E&C - Meeting with M. Hatzfeld to discuss PIE event	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/5/2007	E&C - Preparing warranty reserve workpapers for interim audit procedures	1.6			A1
Kearns	Matthew R.	MRK	Senior	1/5/2007	E&C - Preparing weekly agenda for AFD Meeting and updating open items lists	1.8			A1

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Kearns	Matthew R.	MRK	Senior	1/5/2007	E&C - Working on auditing JVs as part of interim procedures	1.9			A1
Kearns	Matthew R.	MRK	Senior	1/5/2007	E&C - Preparing agenda for PIE meeting with engagement executives	2.8			A1
Kennedy	Gareth L.	GLK	Manager	1/5/2007	Finalization of worker's compensation actuarial summary memo for review	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Revisions to international tax instructions.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Meeting with S. Sheckell to discuss the status of various corporate accounting issues.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Review of material for the post interim event meetings.	0.6			A1
Marold	Erick W.	EWM	Senior	1/5/2007	Corporate - Finalized detail review of debt.	1.4			A1
Marold	Erick W.	EWM	Senior	1/5/2007	Discussions with TSRS regarding international coordination of journal entry testing.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Corporate - Communication with S. Kane about the status of the foreign exchange derivative accounting.	0.3			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Corporate - Meeting with S. Sheckell to discuss various topics, including derivatives, warranty, and healthcare IBNR.	0.4			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Corporate - Meeting with A. Ranney to discuss derivatives audit status.	0.6			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Meeting with M. Hatzfeld to walk through investment procedures.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Corporate - Preparation for corporate PIE event.	1.9			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Packard - Call with C. Zerull to discuss idle assets in Mexico.	0.4			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	T&I - Preparing PIE agenda for the Thermal division.	1.9			A1
Ranney	Amber C.	ACR	Senior	1/5/2007	Corporate Interim-Drafting corporate PIE agenda	0.3			A1
Ranney	Amber C.	ACR	Senior	1/5/2007	Corporate Interim-Obtaining derivative testing support from H. Frank.	1.1			A1
Ranney	Amber C.	ACR	Senior	1/5/2007	Corporate Interim-following-up on open items for the Corporate audit.	2.1			A1
Ranney	Amber C.	ACR	Senior	1/5/2007	Corporate Interim-Performing interim audit procedures on Derivatives, and discussing status with N. Miller.	3.2			A1

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Ranney	Amber C.	ACR	Senior	1/5/2007	Year-End Reporting-Drafting Opinions for the client.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/5/2007	AHG - Prepared the Tie-out of interim crosscharges-liability side	3.7			A1
Schwandt	Lisa N.	LNS	Staff	1/5/2007	E&C- Corporate Interim-Performed updating procedures on various binders kept for informational purposes.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/5/2007	Corporate Interim-Performed interim audit procedures for Foreign Exchange Testing to include a CTA Analysis.	6.7			A1
Sheckell	Steven F.	SFS	Partner	1/5/2007	Review environmental reserves	0.5			A1
Sheckell	Steven F.	SFS	Partner	1/5/2007	Prepare Audit Committee pre-approval information	0.5			A1
Sheckell	Steven F.	SFS	Partner	1/5/2007	Review tax status with team	1.5			A1
Simpson	Jamie	JS	Senior Manager	1/5/2007	Discussion with A. Ranney regarding pension participant data testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/5/2007	Review of tax pre-approval requests.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/5/2007	Review of PIE agenda for T&I and budget to actual analysis.	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/5/2007	Time spent analyzing data in ACL for M. Rothmund.	1.4			A1
Stille	Mark Jacob	MJS	Senior	1/5/2007	Documentation of workpaper's, DITGC for IT2 application.	2.6			A1
Stille	Mark Jacob	MJS	Senior	1/5/2007	Documentation of workpaper's, DITGC for Integra-T application.	3.8			A1
Tosto	Cathy I.	CIT	Partner	1/5/2007	Pre-approval - review and respond to email form Austria	0.3			A1
Tosto	Cathy I.	CIT	Partner	1/5/2007	Pre-approval - review engagement letter and template for E&Y Romania	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2007	Preparation of PIE Agenda Packard	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2007	Preparation of PIE Agenda AHG	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2007	Preparation of PIE Agenda E&C	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2007	Preparation of PIE Agenda Steering	0.9			A1
Kearns	Matthew R.	MRK	Senior	1/6/2007	E&C - Reviewing inventory substantive testing performed by E&Y staff member	3.2			A1
Kearns	Matthew R.	MRK	Senior	1/6/2007	E&C - Reviewing fixed asset substantive testing performed by E&Y staff member	3.8			A1

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Miller	Nicholas S.	NSM	Manager	1/6/2007	Corporate - Review of corporate derivatives work completed to date.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/6/2007	Packard - Meeting with M. Hatzfeld to discuss the Promotora investment accounting.	0.5			A1
Miller	Nicholas S.	NSM	Manager	1/6/2007	Preparation time with M. Hatzfeld for the Packard PIE event.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/6/2007	Attended a meeting with M. Hatzfeld to discuss the status of the AHG division.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/6/2007	Prepared an overview of the impairment FAS144 analysis for the AHG division for the PIE AHG presentation on Monday	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/6/2007	Reviewed the work that the internal control function has performed at the MC459 (Shanghai) due to the fraud allegation. (Took note of the findings and drafted a summary of the implication of these findings.)	5.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/6/2007	E&C - Updated the API Tie-outs with the finalized numbers	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/7/2007	Review of PIE Agenda Packard	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/7/2007	Review of PIE Agenda AHG	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/7/2007	Review of PIE Agenda E&C	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/7/2007	Review of PIE Agenda Steering	1.9			A1
Kearns	Matthew R.	MRK	Senior	1/7/2007	E&C - Reviewing fixed asset testing prepared by E&Y staff member	2.1			A1
Kearns	Matthew R.	MRK	Senior	1/7/2007	E&C - Preparing for PIE meeting.	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/7/2007	Finalized preparing schedules for the PIE-Meeting, including updating the AHG agenda, list of plants included in the AHG division, as well as deficiency tracker.	5.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with B. Hamblin regarding Delphi ETD TRAX Detail.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Update overall staffing model per J. Simpson.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Preparation of budget status as of 12/29 per J. Simpson.	1.6			A1

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Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with S. Poston and J. Simpson regarding Delphi Subsidiary Information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Update the int'l contact list per A. Krabill	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Preparation of meeting notice for Legal Update Meeting per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with E.R. Simpson and M. Sakowski regarding Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with J. Hasse regarding ATTENDANCE REQUEST Y/E Close meeting - E/EA and E&S.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with K. Tait regarding Delphi Information Needed for Network Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Coordination of Delphi PRA meeting per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Obtain security badge with M. Fitzpatrick.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Preparation of Legal Update Meeting agenda per J. Simpson.	0.7			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend AHG post interim event	0.9			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend Steering Post Interim event	1.1			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend DPSS post interim event	1.2			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend T&I post interim event	1.2			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend Corp post interim event	1.8			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend E&C post interim event	1.8			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend E&S post interim event	2.0			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Corporate Interim - Provided cash confirmations to N. Yang.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	DPSS YE - DPSS status update with J. Harbaugh to prepare for year-end testing.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	E&S Interim - Call with R. Hofmann regarding fixed asset testing plan.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	E&S YE - Prepared correspondence to E&Y-Korea (J.S. Beom) regarding Sungwoo/Hyundai product liability issue.	0.4			A1

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Boehm	Michael J.	MJB	Manager	1/8/2007	E&S YE - Review of documentation regarding Hyundai Product Liability issue provided by A. Brazier.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Discussed CRA assessments with M. Kearns.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Met with J. Simpson, A. Krabill and N. Miller to prepare for Corporate Post-Interim Event	0.7			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Participation in E&S Post-Interim Event	1.1			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Participated in DPSS post-interim event	1.2			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Participation in Corporate Post-Interim event	1.7			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Preparation of materials for DPSS Post-Interim Event	2.0			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Discussed with K. Tau open items relating to accounts tested at interim.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Updated Accounts Receivable confirmation worksheet inputting the receipt of certain confirmations.	0.7			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-reviewed audit procedures relating to the tooling account.	0.8			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Completed review notes created by G. Imberger relating to the inventory account.	0.9			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Meet with G. Imberger to discuss audit procedures relating to Tooling.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Reviewed client prepared documentation explaining credit balances in Accounts Receivable.	1.4			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Preparation of workpapers into organized folders.	1.6			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-completed worksteps relating to physical inventory observations	2.3			A1
Fitzpatrick	Michael J.	MJF	Partner	1/8/2007	Review interim workpapers.	0.9			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Following-up on interim tooling open items	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Following-up on AR reserve open item from interim testing	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Discussing PIE agenda with N. Miller and J. Simpson.	0.8			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Team PIE with N. Miller, J. Simpson, J. Henning K. Asher, and S. Sheckell.	1.3			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Testing tooling rebills	1.3			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Documenting testing of tooling spending	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Harbaugh	James M.	JMH	Senior	1/8/2007	ACS - Reconciling AP data file to divisions	7.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/8/2007	PIE meeting with S. Sheckell, J. Henning - Packard	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/8/2007	PIE meeting with S. Sheckell, J. Henning - AHG	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/8/2007	PIE meeting with S. Sheckell, J. Henning - E&C	2.1			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	Team meeting to review interim results of AHG audit work and areas of focus for final audit procedures	0.9			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	Team meeting to review preliminary audit status and areas of focus for year end audit procedures and overall controls	0.5			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	E&C - Team meeting to debrief on results of interim audit and identify areas of priority focus for year end audit procedures	1.1			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	E&S - Team meeting to review interim audit results for E&S division and highlight areas of focus for final audit procedures	1.2			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	Packard - Team meeting to review status of interim audit status and identify areas of focus for year end audit procedures.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	Saginaw - Team meeting to review interim audit results and identify areas of focus for year end audit procedures.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	T&I - Team meeting to review results of Thermal division interim audit and identify and plan for areas of focus for year end procedures.	1.2			A1
Imberger	Guido	GI	Senior Manager	1/8/2007	Held Post interim event with Partners for the audit of Saginaw (core audit portion).	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	AHG - Attending the PIE event with engagement executives, including K Asher, S. Sheckell, J. Henning and M. Hatzfeld	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Attending team PIE with engagement executives including K. Asher, S. Sheckell, J. Henning and M. Hatzfeld	0.9			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Auditing warranty reserve balance of E&C as part of interim procedures.	1.1			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Finalizing agenda and documents for E&C PIE event	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Meeting with J. Brooks, B. Hoepfner and G. Halleck of E&C to discuss significant Q4 events.	0.7			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Meeting with N. Najaraun and C. Bush of E&C to discuss YE PBC items	0.7			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Reviewing fixed test of control workpapers prepared by E&Y staff member	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Update discussion with A. Brazier regarding various corporate accounting matters.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	DPSS - Discussion with C. Anderson and reading materials provided regarding accounting matter at Delphi Medical systems.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Preparation of the international SRM template.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Post interim event meeting - DPSS. In attendance, K. Asher, S. Sheckell, M. Boehm, J. Harbaugh and E.R. Simpson.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Post interim event meeting - E&S. In attendance, K. Asher, J. Henning, M. Boehm and E. Marold.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Post interim event meeting - Corporate. In attendance, K. Asher, S. Sheckell, J. Simpson, M. Boehm, N. Miller, E. Marold and A. Ranney.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Preparation for the post interim event meetings.	2.2			A1
Marold	Erick W.	EWM	Senior	1/8/2007	Attended the E&S Post Interim Event.	1.1			A1
Marold	Erick W.	EWM	Senior	1/8/2007	Attended the Corporate Post-Interim Event.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Research on the topic of referencing the opinion of other auditors.	0.7			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Preparation time for Packard Post-Interim Event, including finalization of agenda.	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Participation in the Thermal Post-Interim Event.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Preparation time for the Thermal Post-Interim Event, including update to the budget and completion of an agenda.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Participation in the Packard Post-Interim Event.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Participation in the Corporate Post-Interim Event.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/8/2007	Preparation time for the Corporate Post-Interim Event, including preparation of the agenda and status update.	2.3			A1
Pikos	Matthew C.	MCP	Senior	1/8/2007	Performing interim substantive audit procedures on the tooling balances at 6/30/06 at the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/8/2007	Attend Packard Post-Interim event with S. Sheckell, K. Asher, J. Henning, M. Hatzfeld, and N. Miller.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/8/2007	Attended the Post Interim Event for the AHG division	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend AHG post interim event	0.8			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend Steering Post Interim event	0.9			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend DPSS post interim event	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend T&I post interim event	0.9			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend Corp post interim event	1.3			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend E&C post interim event	1.4			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend E&S post interim event	1.6			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Corporate accounting topic review	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	ACS: Discussed ACS open items with J. Harbaugh	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	ACS: Created an updated ACS open items list	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	ACS: Summarized AP by division based on new CAAT file from TSRS.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	ACS: Updated ACS AWS file	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	ACS: Created file attempting to trace differences between AP CAAT and ACS trial balance to each division.	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	DPSS: Participated in post interim event.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Discussion with M. Boehm, N. Miller and A. Krabill regarding Corp. PIE event.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Review of Corporate PIE event agenda.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Participation in corporate Post interim event.	1.8			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Discussion with H. Aquino regarding engagement economics.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Review of Thermal PIE event agenda with K. Gerber and N. Miller.	0.8			A1

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Simpson	Jamie	JS	Senior Manager	1/8/2007	Participation in Thermal PIE event to discuss significant year-end matters and procedures performed to date.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Preparation of consent/opinions for 2006 for Delphi.	1.4			A1
Smith	Carolyn E.	CES	Staff	1/8/2007	Review of key controls matrix from J. Hegelmann .	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/8/2007	Time spent running jobs in SAP/ACL for K. Barber for NSJE CAATS.	0.3			A1
Stille	Mark Jacob	MJS	Senior	1/8/2007	Follow-up status and request with A. Sutton relating to program change testing documentation.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Correspondence with J. Simpson and C. Failer regarding S. Patel starting week of 1/15 on the Delphi engagement.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Correspondence with J. Simpson regarding Estimate to Complete Staffing.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Update overall staffing model per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Update Delphi Subsidiary Information per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Revise Delphi's Officers Listing, etc. per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Conference room coordination for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Coordination of Delphi PRA meeting per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Correspondence with M. Sakowski regarding January 15th Building Services.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Coordination of supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Research email issue with Delphi IT.	0.4			A1
Asher	Kevin F.	KFA	Partner	1/9/2007	Attend Corporate post interim event	1.2			A1

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Asher	Kevin F.	KFA	Partner	1/9/2007	Preparation for Audit Committee meeting	1.4			A1
Asher	Kevin F.	KFA	Partner	1/9/2007	Attendance at the Audit Committee meeting	4.1			A1
Barwin	Kristen N.	KNB	Staff	1/9/2007	E&S - Clear review notes from E. Marold regarding cycle counts.	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/9/2007	E&S - Discuss with C. Fenton variance in cycle counts and review documentation	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/9/2007	E&S - Review cutoff documentation for Mexico inventories	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/9/2007	E&S - Request and review fixed asset documentation	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/9/2007	E&S - Create memo for cycle counts observed in November	3.2			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	Corporate YE - Met with E. Marold to discuss key Hyperion Reports	0.4			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	Corporate YE - Reviewed Hyperion procedures to be completed by Core AABS team	0.4			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	Corporate YE - Met with D. Brewer and J. Nolan to discuss payroll accrual and coordination of ACS activities.	1.7			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	DPSS YE - Call with R. Nedadur to discuss year-end client assistance requests.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	DPSS YE - Call with A. Seguin and M. Butkowski to discuss AP adjustment at Delphi Medical System	0.9			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	E&S Interim - Met with E. Marold to determine E&S fixed asset testing approach.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	E&S Interim - Call with R. Hofmann to discuss status o fixed asset testing.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	Review of E&S interim warranty workpapers.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	E&S Interim - Review of integrated circuit inventory costing workpapers.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	E&S Interim - Review of AP substantive workpapers.	1.5			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	Met with S. Pacella, J. Harbaugh and E. Marold to discuss approach with regard to e-DACOR.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	1/9/2007	Steering-Completed review notes relating to test of control for the Revenue cycle.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/9/2007	Steering-Completed review notes relating to test of controls for the expenditure cycle.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/9/2007	Steering-Call with V. Zolinski discussing allied gross profit analysis.	0.6			A1

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Chamorro	Destiny D.	DDC	Staff	1/9/2007	Steering-Call with B. Krausenack to discuss Tooling an PwC work performed relating to Tooling.	0.7			A1
Chamorro	Destiny D.	DDC	Staff	1/9/2007	Steering-Reviewed and worked on review notes relating to Fixed Asset cycle for test of controls.	0.8			A1
Chamorro	Destiny D.	DDC	Staff	1/9/2007	Steering-Completed review notes relating to inventory test of controls.	1.2			A1
Chamorro	Destiny D.	DDC	Staff	1/9/2007	Steering-Prepared folders to store year end workpapers.	1.4			A1
Chamorro	Destiny D.	DDC	Staff	1/9/2007	Steering-documented workpapers for employee cost cycle relating to test of controls.	2.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/9/2007	Review year end audit client request list and timetable sent by client - coordinate with tax team on timing.	0.5			A1
Gerber	Katherine A.	KAA	Senior	1/9/2007	T&I - Following-up on AR reserve open items	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/9/2007	T&I - Completing documentation of interim tooling testing	7.1			A1
Harbaugh	James M.	JMH	Senior	1/9/2007	ACS - Reconciling AP data file to Divisions	2.2			A1
Harbaugh	James M.	JMH	Senior	1/9/2007	ACS - Reconciling AP data file to divisions	4.1			A1
Harbaugh	James M.	JMH	Senior	1/9/2007	ACS - Conference call with D. Brewer, J. Nolan, M. Hatzfeld, and S. Pacella to determine testing of eDacor	0.6			A1
Harbaugh	James M.	JMH	Senior	1/9/2007	ACS - Meeting with M. Boehm, E. Marold, and D. Brewer to discuss requirements for YE procedures	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/9/2007	Review Saginaw interim audit working papers	5.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/9/2007	Call with D. Brewer and J. Harbaugh to discuss ACL procedures to be performed at year-end using EDACOR	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/9/2007	Call with C. Zerrul (AFD) and S. Hernandez (Mexico E&Y) to discuss potential FAS 144 impairment at Packard Mexico site.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/9/2007	Q4 - Review e-mail from C. Tosto re: compare year end request list to year end work plan to ensure all items are included on request list	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/9/2007	Q4 - Compare Year end request list with work plan to ensure proper documentation is being requested from the client	0.6			A1

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Imberger	Guido	GI	Senior Manager	1/9/2007	Saginaw - Prepare answers to Partners question on Q 3 2006.	1.5			A1
Keown	Karen M.	KMK	Senior Manager	1/9/2007	Discuss Staffing for Delphi Foreign Provision with E. Trumbull and S. Ferguson	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Meeting with J. Williams, J. Montgomery, J. Papelian and S. Sheckell to discuss the most current litigation summary.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	DPSS - Conference call with A. Seguin and M. Boehm to discuss the accounting for the fourth quarter adjustment at Delphi Medical for unvouchered receipts.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Review of E&S interim workpapers.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	E&S - Review of the results of the post interim events and preparation of the summary for the workpapers.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Preparation of letter of representation for international locations.	2.2			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Corporate - Prepared for meeting with D. Brewer to discuss AP debit balances and our search for unrecorded liabilities.	0.6			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Corporate - Met with S. Pacella and M. Boehm to discuss the requirements to rely on the EDACOR application.	0.9			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Corporate - Discussed with J. Nolan unusual trade AP balances and documented our meeting in the workpapers.	1.1			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Corporate - Researched SOP 90-7 related to accounting for expenses incurred to emerge from bankruptcy.	1.4			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Corporate - Met with D. Brewer, J. Nolan, M. Boehm and J. Harbaugh to discuss year-end search for unrecorded liabilities.	1.7			A1
Marold	Erick W.	EWM	Senior	1/9/2007	E&S - Reviewed memo drafted by K. Barwin regarding cycle counts of integrated circuit inventory.	1.1			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Met with S. Pacella to discuss international journal entry coordination and to discuss progress with U.S. journal entry deliverables.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Research on the topic of referencing the opinion of other auditors.	0.2			A1

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Miller	Nicholas S.	NSM	Manager	1/9/2007	Time spent locating an example full-scope location representation letter for reference.	0.3			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Review of derivatives work completed to date.	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Discussion with M. Sandelich regarding the cost method investments recorded, and identifying the material investments on the balance sheet.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Preparation of memo assessing the materiality of the equity method investments for referencing other auditors' opinions.	2.4			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Review of Packard controls testing completed to date.	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Meeting time with M. Pikos to discuss year-end Packard work to complete.	1.2			A1
Pacella	Shannon M.	SMP	Manager	1/9/2007	Discussion with E. Marold re: next steps for NSJE testing for SAP European locations.	0.2			A1
Pacella	Shannon M.	SMP	Manager	1/9/2007	Meeting with J. Harbaugh, M. Boehm, and E. Marold to discuss how to evaluate completeness for pulling data out of eDacor.	0.2			A1
Pacella	Shannon M.	SMP	Manager	1/9/2007	Meeting with K. Barber and E. Marold to discuss status of Q4 NSJE procedures.	0.3			A1
Pacella	Shannon M.	SMP	Manager	1/9/2007	Meeting with J. Nolan, J. Harbaugh, and M. Hatzfeld to discuss Delphi's use of the eDacor application.	0.6			A1
Pikos	Matthew C.	MCP	Senior	1/9/2007	Performing interim substantive audit procedures on the tooling balances at 6/30/06 at the Packard Division.	2.7			A1
Pikos	Matthew C.	MCP	Senior	1/9/2007	Performing test of controls procedures on the tooling cycle at the Packard Division.	4.3			A1
Pudlowski	Edward M.	EMP	Partner	1/9/2007	Completion of FAS 112 extended disability review	2.0			A1
Ranney	Amber C.	ACR	Senior	1/9/2007	Corporate Interim-Coordinating testing of participant data with the client & audit team.	0.9			A1
Sheckell	Steven F.	SFS	Partner	1/9/2007	Attend Audit Committee meeting	4.0			A1
Sheckell	Steven F.	SFS	Partner	1/9/2007	Legal update meeting with J. Papillian	1.5			A1
Sheckell	Steven F.	SFS	Partner	1/9/2007	Corporate accounting topic review	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/9/2007	ACS: Communicated with TSRS to resolve AP CAAT issues.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	1/9/2007	ACS: Discussed issues with AP CAAT procedures with J. Harbaugh.	1.3			A1

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Simpson	Emma-Rose S.	ESS	Staff	1/9/2007	ACS: Created AP recon spreadsheet to show AP divisional detail	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/9/2007	ACS: Reviewed differences between AP CAAT and ACS AP trial balance and attempted to trace to each division.	3.3			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	Discussion with A. Ranney regarding pension/OBEB matters.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	Conf. call with E&Y Mexico and C. Zurell to discuss Mexico fixed asset matter.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	Review of RPT list for international locations.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	Review of international SRM template.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	International correspondence.	1.7			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	Preparation of year end consent/opinions for Delphi.	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/9/2007	Time spent running jobs in SAP/ACL for K. Barber for NSJE CAATS.	0.3			A1
Tosto	Cathy I.	CIT	Partner	1/9/2007	Respond to email from int'l team on timing of provision	0.2			A1
Tosto	Cathy I.	CIT	Partner	1/9/2007	Follow-up with T. Tamer regarding timing of 2006 year end client requests and discuss PwC testing	0.4			A1
Wardrope	Peter J.	PJW	Senior	1/9/2007	Review of SAP Application Control Documentation	3.6			A1
Yang	Jinglu	JY	Senior	1/9/2007	Discussion with J. Hudson regarding Cash Test of control and follow-up	1.6			A1
Yang	Jinglu	JY	Senior	1/9/2007	Worked on pension participation test	6.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Coordination with M. Kearns to deliver E&Y additional deficiencies to E&C.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Locate Poland and Spain Independence and pre-approval confirms per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Preparation of draft email regarding Related Parties Listing/List of Legal Subsidiaries per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Research email issue with Delphi IT.	0.9			A1
Asher	Kevin F.	KFA	Partner	1/10/2007	Review of areas of audit emphasis.	2.4			A1

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Asher	Kevin F.	KFA	Partner	1/10/2007	Meeting with T. Timko regarding areas of audit emphasis.	2.1			A1
Barwin	Kristen N.	KNB	Staff	1/10/2007	E&S - Discuss cycle count observation variance report with C. Fenton	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/10/2007	E&S - Document maintenance and expense costs related to fixed assets	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/10/2007	E&S- Review fixed asset procurement requisitions and appropriation requests	2.2			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Corporate Interim - Review of interim cash workpapers	1.6			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Corporate Interim - Review of Corporate PP&E workpapers (interim and TOC)	1.8			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	DPSS YE - Prepared XM subsidy receivable confirmation template.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	E&S Interim - Review of warranty workpapers for E&S	0.7			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	E&S YE - Review of response from J.S. Beom regarding Sungwoo/Hyundai product liability matter.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Review of E&S Substantive workpapers	1.1			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Discussed client assistance requests with R. Nedadur (DPSS)	0.9			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Preparation of status update materials/agenda for meeting with T. Timko.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Preparation of Transfer Agent confirmation.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Correspondence with R. Reimink regarding Transfer Agent confirmation.	0.2			A1
Chammaro	Destiny D.	DDC	Staff	1/10/2007	Steering-Call with G. Imberger to discuss tooling and give an update of work performed while in the field at Saginaw.	0.4			A1
Chammaro	Destiny D.	DDC	Staff	1/10/2007	Steering-Reviewed and worked on Allied Gross Margin analysis.	0.4			A1
Chammaro	Destiny D.	DDC	Staff	1/10/2007	Steering-Call with K. Tau to discuss tooling issues and PwC testing of tooling.	0.6			A1
Chammaro	Destiny D.	DDC	Staff	1/10/2007	Steering-Reviewed E&Y's worksteps relating to Tooling in order to evaluate PwC's testing.	0.6			A1
Chammaro	Destiny D.	DDC	Staff	1/10/2007	Steering-Provided and discussed client assistance list for year end audit procedures with B. Krauseneck.	0.8			A1

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Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Compared PwC's testing program worksteps with E&Y's testing program for Tooling.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Travel time roundtrip to Saginaw, MI from Lake Orion, MI to review Tooling work performed by PwC.	1.2			A1
Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Obtained PwC's testing program for tooling and reviewed their work accordingly.	3.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/10/2007	Discussion with T. Tamer regarding timing of tax provision work.	0.4			A1
Fitzpatrick	Michael J.	MJF	Partner	1/10/2007	Post interim event debrief and update meeting with K. Asher, S. Sheckell, J. Henning, M. Hatzfeld, A. Krabill and J. Simpson.	2.8			A1
Gerber	Katherine A.	KAA	Senior	1/10/2007	T&I - Discussing credit memo testing	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/10/2007	T&I - Documenting AR reserve response	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/10/2007	T&I - Documenting tooling test of controls	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/10/2007	T&I - Discussing year-end approach with N. Miller	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/10/2007	T&I - Detail reviewing interim inventory testing	2.3			A1
Harbaugh	James M.	JMH	Senior	1/10/2007	ACS - Reconciling AP data file to Divisions	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/10/2007	Audit status update meeting with T. Timko	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/10/2007	Delphi Corporate PIE event with M. Fitzpatrick	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/10/2007	Review of Packard interim audit working papers	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/10/2007	Review of E&C interim audit working papers	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	1/10/2007	YE - Update dry run tax pack contact list for change in UK personnel	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/10/2007	YE - Discussion with L DeMers re: timing of starting provision to return work, 404 work and staffing	0.2			A1
Henning	Jeffrey M.	JMH	Partner	1/10/2007	Preparation for interim audit status conference with D. Bayles, T. Timko, R. Dellinger, and J. Williams.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	1/10/2007	Attendance at interim audit status conference with D. Bayles, T. Timko, R. Dellinger, and J. Williams	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	1/10/2007	Team meeting with Practice Director to review status of significant accounting and auditing matters and key areas of focus for year end.	2.5			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Corporate Interim: discussion with E. Marold regarding status of payroll documentation and discussed intercompany open items.	0.3			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Corporate Interim: sent inquiry to L. Marx to find out status of question relating to open item for allied imbalance elimination.	0.3			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Packard Interim: discussed shipment testing selections with M. Pikos.	0.3			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Packard Interim: sent details to S. Patel regarding travel plans for Packard trip the week of January 15.	0.3			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Packard Interim: Discussed rollforward testing for transfers out with M. Pikos.	0.4			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Packard Interim: meeting with M. Pikos to walk through year end testing procedures for audit areas.	1.9			A1
Horner	Kevin John	KJH	Staff	1/10/2007	T&I Interim: meeting with N. Miller to discuss tie out of non-productive inventory physical inventory observation.	0.4			A1
Horner	Kevin John	KJH	Staff	1/10/2007	T&I Interim: review documentation received from N. Etue for the physical inventory observation performed a Lockport location.	0.8			A1
Horner	Kevin John	KJH	Staff	1/10/2007	T&I Interim: reviewed tie out of test counts to final tag listing for non-productive inventory observation.	1.1			A1
Horner	Kevin John	KJH	Staff	1/10/2007	T&I Interim: completed tie out of shipping and receiving documentation for cut-off testing for Moraine location.	3.3			A1
Kennedy	Gareth L.	GLK	Manager	1/10/2007	Discussion of ASMR with reviewer and making selecte changes before sending memo to peer reviewer.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Review of interim workpapers.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Meeting with M. Hatzfeld and J. Brooks regarding ER&D at Powertrain locations in Europe.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	E&S - Review of materials and discussion with A. Brazier regarding Hyundai product liability accounting.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Correspondence with TSRS France regarding JE testing procedures for locations using the instance of SAP in France.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Status update meeting with B. Dellinger, T. Timko, J. Williams, S. Kihn, D. Bayles, K. Asher, S. Sheckell, J. Henning, J. Simpson and M. Hatzfeld.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Preparation of materials for the status update meeting with Delphi accounting and post interim event debrief meeting with M. Fitzpatrick.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Post interim event debrief and update meeting with M. Fitzpatrick, K. Asher, S. Sheckell, J. Henning, M. Hatzfeld and J. Simpson.	2.8			A1
Marold	Erick W.	EWM	Senior	1/10/2007	Corporate - Reviewed year-end AP debit balance analysis and related adjustment provided by D. Brewer.	1.3			A1
Marold	Erick W.	EWM	Senior	1/10/2007	Reviewed journal entry exceptions related to Q1 and Q2 data provided by TSRS.	1.4			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Meeting with M. Sandelich to discuss KDAC investmer accounting.	0.4			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Meeting with D. Murphy to obtain derivatives files.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Meeting with K. Colemant to understand why we could not tie-out the pre-petition amounts of the Union Training Fund to the trial balance.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Procedures completed on the healthcare accrual, including reviewing the MedStat SAS 70 and understanding the procedures needed to be able to rely on the data used by MedStat.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Addressing investment review notes from M. Hatzfeld.	4.2			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Packard - Meeting with M. Pikos to discuss various yea end audit topics for the Packard division.	0.4			A1
Odomirok	Kathleen C.	KCO	Senior Manager	1/10/2007	Review of worker's compensation actuarial review memorandum.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/10/2007	Performing test of controls procedures on the tooling cycle at the Packard Division.	1.8			A1
Pikos	Matthew C.	MCP	Senior	1/10/2007	Performing interim substantive audit procedures on the tooling balances at 6/30/06 at the Packard Division.	5.2			A1
Pikos	Matthew C.	MCP	Senior	1/10/2007	Discussion with N. Miller regarding the procedures we will perform to audit certain accounts.	0.9			A1
Sheckell	Steven F.	SFS	Partner	1/10/2007	Participate in corporate year end post interim event	2.5			A1
Sheckell	Steven F.	SFS	Partner	1/10/2007	Participate in update with T. Timko	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/10/2007	Corporate accounting topic review	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/10/2007	ACS: Requested group code tracking to divisions from M. Whiteman.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/10/2007	ACS: Obtained new div table from M. Whiteman and attempted to recreated divisional AP balances.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/10/2007	ACS: Discussed ACS progress on obtaining divisional AP detail with J. Harbaugh	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/10/2007	ACS: Discussed ACS progress with J. Harbaugh.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/10/2007	ACS: Documented AP CAAT reconciliation to Delphi AP trial balance.	2.4			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Discussion with S. Sheckell regarding D. Sherbin legal meeting.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Discussion with M. Fitzpatrick, S. Sheckell, K. Asher, J. Henning, A. Krabill and M. Hatzfeld regarding significant accounting matters (PIE event).	2.4			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Review of staffing for 2007	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Review of international representation letter.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Review of agenda for T. Timko status meeting.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Audit status meeting with T. Timko, B. Dellinger, A. Krabill, J. Williams, S. Sheckell, J. Henning, K. Asher, M. Hatzfeld and D. Bayles.	1.8			A1
Stille	Mark Jacob	MJS	Senior	1/10/2007	Time spent running jobs in SAP/ACL for K. Barber for NSJE CAATS.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yang	Jinglu	JY	Senior	1/10/2007	Discussion with J. Volek regarding cash & bank confirmations and follow-up	0.2			A1
Yang	Jinglu	JY	Senior	1/10/2007	Discussion with J. Hudson regarding cash test of control and follow up	1.4			A1
Yang	Jinglu	JY	Senior	1/10/2007	Walked through the wage rate test with R. Balgenorth and followed-up	6.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Update estimate to complete schedule.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Meeting with J. Simpson regarding 2007 staffing.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Meeting with A. Krabill and E. Marold regarding Delphi E-Room.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Update int'l contact list.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Correspondence with M. Sakowski and team regarding building heat/lighting for 1/15.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Provide copies of D. Sherbin agenda and other attachments per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Preparation of Meeting Summary per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Miscellaneous assistance for engagement team.	0.7			A1
Barwin	Kristen N.	KNB	Staff	1/11/2007	E&S - Document and review maintenance and expense related to fixed assets	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/11/2007	E&S - Document and review asset disposal forms	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/11/2007	E&S- Document and discuss with C. Fenton variance report.	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/11/2007	E&S - Document and review Plant 5 & 6 inventory information.	3.2			A1
Boehm	Michael J.	MJB	Manager	1/11/2007	Corporate YE - Reviewed correspondence from D. Brewer regarding year-end ACS requests.	0.4			A1

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Boehm	Michael J.	MJB	Manager	1/11/2007	E&S Year-end - Met with A Krabill and A. Brazier to discuss appropriate accounting treatment our Sungwoo/Hyundai product liability payments.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/11/2007	Review of Corporate LSC workpapers	1.4			A1
Boehm	Michael J.	MJB	Manager	1/11/2007	Review of interim Debt workpapers	1.3			A1
Boehm	Michael J.	MJB	Manager	1/11/2007	Preparation of instructions for team related to year-end control testing rollforward procedures.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/11/2007	Preparation of materials to document the post-interim event conducted 1/8/2007.	0.6			A1
Bricker	Christopher S.	CSB	Senior	1/11/2007	Delphi AP CAAT Follow-Up	2.0			A1
Chamorro	Destiny D.	DDC	Staff	1/11/2007	Steering-Meeting with M. Hatzfeld to review interim work relating to Accounts Receivable, Prepaids and Accounts Receivable reserve.	5.9			A1
Gerber	Katherine A.	KAA	Senior	1/11/2007	T&I - Detail reviewing interim inventory testing	7.3			A1
Harbaugh	James M.	JMH	Senior	1/11/2007	DPSS - Discussing year-end strategy with E. Simpson	1.1			A1
Harbaugh	James M.	JMH	Senior	1/11/2007	DPSS - Meeting with R. Nedadur and P. Wan to obtain year-end testing materials	2.1			A1
Harbaugh	James M.	JMH	Senior	1/11/2007	DPSS- Testing Inventory accounts	5.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/11/2007	Call with D. Brewer and J. Harbaugh to discuss ACL procedures to be performed at year-end using EDACOR	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/11/2007	Review of interim AHG audit working papers	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/11/2007	Review of E&C interim audit working papers	3.4			A1
Hegelman	Julie Ann	JAH	Senior	1/11/2007	Send draft copy of scheduling worksheet to L. DeMers for review	0.1			A1
Hegelman	Julie Ann	JAH	Senior	1/11/2007	Preparation of scheduling worksheet to assist in determining staffing needs	0.4			A1
Horner	Kevin John	KJH	Staff	1/11/2007	Packard Interim: discussion with M. Pikos regarding procedures to perform for year end testing of intercompany balances.	0.6			A1
Horner	Kevin John	KJH	Staff	1/11/2007	Packard Interim: helped M. Pikos pull inventory balances from Hyperion.	0.6			A1
Horner	Kevin John	KJH	Staff	1/11/2007	Packard Interim: reviewed PwC testing program for tooling and read Delphi's special tools policy.	1.2			A1

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Horner	Kevin John	KJH	Staff	1/11/2007	Packard Interim: meeting with M. Pikos to go over tooling process at Packard.	1.3			A1
Horner	Kevin John	KJH	Staff	1/11/2007	Packard Interim: prepare year-end lead sheets for audit areas in preparation for year end work procedures.	1.4			A1
Horner	Kevin John	KJH	Staff	1/11/2007	T&I Interim: discussion with K. Gerber regarding new review notes for inventory testing.	0.4			A1
Horner	Kevin John	KJH	Staff	1/11/2007	T&I Interim: added workpaper references to cut-off testing supporting documentation for Moraine and filed work papers.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Review team staffing matters.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Review of final versions of DPSS YE accounting memos.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	E&S - Correspondence with E&Y Korea regarding accounting for the Hyundai product liability matter.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Review of entity level testing.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Call with O. Desprez regarding several audit matters in France.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Correspondence with international teams regarding various YE audit issues.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Correspondence with TSRS France regarding JE testing procedures for locations using the instance of SAP in France.	1.2			A1
Marold	Erick W.	EWM	Senior	1/11/2007	Corporate - Prepared and communicated confirmation of credit arrangements w/M. Gunkleman.	1.2			A1
Marold	Erick W.	EWM	Senior	1/11/2007	Corporate - Reviewed file prepared by D. Brewer which details Jan 2007 cash disbursements from EDACOR. Reconciled amounts to the general ledger.	1.4			A1
Marold	Erick W.	EWM	Senior	1/11/2007	E&S - Detail reviewed the revenue and expense worksteps for interim audit procedures.	0.9			A1
Marold	Erick W.	EWM	Senior	1/11/2007	E&S - Discussion with K. Bellis and G. Pham regarding requested items on client assistance list and Q4 events.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	1/11/2007	E&S - Discussions with C. Riedel regarding client assistance requests and responding to related emails.	1.6			A1
Marold	Erick W.	EWM	Senior	1/11/2007	International - Worked on setting up E&Y Online to enable international teams to post legal letters for Delphi HQ approval.	1.2			A1
Marold	Erick W.	EWM	Senior	1/11/2007	Team discussions regarding physical inventories at SAP locations.	0.7			A1
Marold	Erick W.	EWM	Senior	1/11/2007	Saginaw - Discussions with the Saginaw team regarding customer owned tooling and vendor deposits.	0.8			A1
Miller	Nicholas S.	NSM	Manager	1/11/2007	Review of the derivatives work completed to date.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/11/2007	Regular update meeting with the SOX team.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/11/2007	Packard - Meeting with M. Pikos to discuss various year end audit topics for the Packard division.	0.5			A1
Odomirok	Kathleen C.	KCO	Senior Manager	1/11/2007	Review of worker's compensation actuarial review memorandum.	0.9			A1
Pacella	Shannon M.	SMP	Manager	1/11/2007	International coordination for JE testing	0.9			A1
Pacella	Shannon M.	SMP	Manager	1/11/2007	Reviewing AWS file to ensure all required documentation was included in the file to.	2.8			A1
Peterson	Christopher A.	CAP	Manager	1/11/2007	Locate CAATS for signoff.	0.4			A1
Peterson	Christopher A.	CAP	Manager	1/11/2007	Sign off on AR CAATS.	0.8			A1
Peterson	Christopher A.	CAP	Manager	1/11/2007	Meet w/ S. Pacella to discuss AWS conclusion documentation.	1.4			A1
Pikos	Matthew C.	MCP	Senior	1/11/2007	Preparing a schedule to determine the amount of coverage we obtained during our physical inventory observation procedures at the Packard Division.	3.7			A1
Pikos	Matthew C.	MCP	Senior	1/11/2007	Determining the extent of year-end procedures that need to be completed on the tooling balances at the Packard Division.	4.2			A1
Pikos	Matthew C.	MCP	Senior	1/11/2007	Discussion with N. Miller regarding the procedures we will perform to audit certain accounts.	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/11/2007	Corporate accounting topic review	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/11/2007	Participate in legal discussion with D. Sherbin.	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/11/2007	ACS: Attempted to contact and follow-up with various Delphi and ACS employees regarding obtaining a correct div table.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	1/11/2007	DPSS: Updated controls testing for employee cost.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/11/2007	DPSS: Updated Controls testing for Revenue cycle.	4.8			A1
Simpson	Jamie	JS	Senior Manager	1/11/2007	Preparation for legal meeting with D. Sherbin.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/11/2007	Meeting with D. Sherbin and S. Sheckell to discuss legal matters.	1.8			A1
Simpson	Jamie	JS	Senior Manager	1/11/2007	International correspondence with timely international teams.	1.7			A1
Simpson	Jamie	JS	Senior Manager	1/11/2007	Discussion with S. Pacella regarding SOD status meeting.	0.3			A1
Stille	Mark Jacob	MJS	Senior	1/11/2007	Time spent running jobs in SAP/ACL for K. Barber for NSJE CAATS.	0.2			A1
Stille	Mark Jacob	MJS	Senior	1/11/2007	Discussion with M. Reprogle regarding process for application upgrades for Treasury applications.	0.3			A1
Tanner	Andrew J.	AJT	Senior Manager	1/11/2007	Meeting with J. Piazza, M. Harris, B. Garvey, K. Cash, and S. Pacella to discuss 2007 planning	1.8			A1
Yang	Jinglu	JY	Senior	1/11/2007	Discussed with J. Hudson regarding cash test of control and follow-up	1.2			A1
Yang	Jinglu	JY	Senior	1/11/2007	Walked through the wage rate test with R. Balgenorth and followed-up	5.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/12/2007	Correspondence with team regarding files needed for 2007 staffing project, etc.	0.4			A1
Barwin	Kristen N.	KNB	Staff	1/12/2007	Corporate - Create contingency file for each country.	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/12/2007	Corporate - Create contingency records for each entity	2.8			A1
Barwin	Kristen N.	KNB	Staff	1/12/2007	E&S - Clear review notes from E. Marold regarding inventory cycle counts	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/12/2007	E&S - Compile Mexico inventory workpapers and document	1.8			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Corporate YE - Reviewed correspondence and reports from J. Hunt regarding environmental procedures.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	DPSS YE - Prepared correspondence to C. Anderson to assist in completion of XM subsidy receivable confirmation.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/12/2007	DPSS YE - Review of TX restructuring memo provided by A. Seguin.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	E&S Interim - Researched appropriate method to extrapolate differences discovered in E&S I/C Delco inventory cycle counts.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	E&S Interim - Met w/ E. Marold regarding I/C Delco cycle count sufficiency and differences noted.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Preparation of entity level workpaper documentation.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Preparation of divisional inquiries template	1.8			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Provided A. Krabill an update of DPSS audit status	0.2			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Coordinated officer expense testing SAS 65 review with G. Dean.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Discussion with K. St. Romain regarding status of internal audit CWIP and tooling testing.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Preparation of instructions for team related to year-end control testing rollforward procedures.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	1/12/2007	Steering-Reperformed PwC's work relating to interim work for the Tooling account.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	1/12/2007	Steering-Meeting with M. Hatzfeld to review interim work relating to Fixed Assets, Inventory and Inventory reserves.	8.2			A1
Harbaugh	James M.	JMH	Senior	1/12/2007	DPSS - Meeting with K. Wallace to discuss inventory issues	1.2			A1
Harbaugh	James M.	JMH	Senior	1/12/2007	DPSS - Testing Inventory balances.	5.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/12/2007	Review of Packard interim audit working papers	4.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/12/2007	Review of E&C interim audit working papers	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/12/2007	Weekly update with J. Brooks relative to E&C year-end audit process/status.	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	1/12/2007	Scheduling discussion with C. Smith - ensure her schedule reflects upcoming Year End work planned	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/12/2007	YE - Discussion with L. DeMers re: timing and scheduling	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/12/2007	T&I Interim: meeting with M. Stille regarding ACL to help with inventory tie out procedures.	0.9			A1
Horner	Kevin John	KJH	Staff	1/12/2007	T&I Interim: worked on clearing review notes for inventory testing from K. Gerber.	1.3			A1
Kearns	Matthew R.	MRK	Senior	1/12/2007	E&C - Discussion with N. Niranjani clarifying items needed for year-end PBC list	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Coordination of the review of officers' expense testing with D. Kolano of internal audit.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Review of the latest FAS 5 summary.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Correspondence with TSRS France regarding JE testing procedures for locations using the instance of SAP in France.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Preparation of the legal letter procedures and draft letter for international legal locations.	1.3			A1
Marold	Erick W.	EWM	Senior	1/12/2007	Corporate - Updated management rep letter.	0.4			A1
Marold	Erick W.	EWM	Senior	1/12/2007	Corporate - Preliminary review of third party reports for selected environmental remediation locations.	2.1			A1
Marold	Erick W.	EWM	Senior	1/12/2007	E&S - Completed the required procedures for payroll analytics (average pay per employee analysis).	1.9			A1
Miller	Nicholas S.	NSM	Manager	1/12/2007	Meeting with J. Schmidt to discuss certain derivatives questions.	0.8			A1
Miller	Nicholas S.	NSM	Manager	1/12/2007	Review of derivatives documentation and testing of the Company's effectiveness assessment.	3.1			A1
Miller	Nicholas S.	NSM	Manager	1/12/2007	Review of the derivatives work completed to date.	3.9			A1
Miller	Nicholas S.	NSM	Manager	1/12/2007	Packard - Meeting with M. Pikos to discuss various year-end audit topics for the Packard division.	0.5			A1
Pikos	Matthew C.	MCP	Senior	1/12/2007	Packard - Call with J. Lowry to discuss our year-end requests to audit the tooling account balance.	0.6			A1
Pikos	Matthew C.	MCP	Senior	1/12/2007	Call with M. Starr, J. Soledad, and J. Yuhasz to make year-end document requests in order to prepare for our arrival at the Division next week.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/12/2007	Review the inventory walkthrough at the Packard division in order to understand the in-transit inventory reconciliation process in preparation of the year-end audit of this account balance.	2.4			A1
Pikos	Matthew C.	MCP	Senior	1/12/2007	Agreeing the results of the Packard Division's physical inventory to the revised general ledger and reconciling any differences.	3.2			A1
Sheckell	Steven F.	SFS	Partner	1/12/2007	Corporate accounting topic review	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/12/2007	DPSS: Updated Expenditures controls testing.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/12/2007	DPSS: Updated Inventory controls testing.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/12/2007	DPSS: Updated financial statement close process controls testing.	2.8			A1
Simpson	Jamie	JS	Senior Manager	1/12/2007	Discussion with R. Reimink regarding various corporate matters.	0.8			A1
Stille	Mark Jacob	MJS	Senior	1/12/2007	Discussion with S. Pacella regarding test templates, key controls, and the relation to the issues tracking document.	0.4			A1
Stille	Mark Jacob	MJS	Senior	1/12/2007	Review and follow-up with R. Moloch relating to Operating System Change documentation for Treasury applications.	1.3			A1
Stille	Mark Jacob	MJS	Senior	1/12/2007	Performing analysis of inventory files in ACL and showing K. Horner how to perform analysis.	1.6			A1
Stille	Mark Jacob	MJS	Senior	1/12/2007	Testing of GM program change process and documentation.	2.4			A1
Tanner	Andrew J.	AJT	Senior Manager	1/12/2007	Meeting with C. Peterson and K. Barber to discuss CAATS	1.2			A1
Yang	Jinglu	JY	Senior	1/12/2007	Worked on pension participation test	2.1			A1
Yang	Jinglu	JY	Senior	1/12/2007	Walked through the wage rate test with R. Balgenorth and followed-up	2.7			A1
Yang	Jinglu	JY	Senior	1/12/2007	Discussed with J. Volek regarding Cash & Bank confirmations and follow-up	2.8			A1
Barber	Keith A.	KAB	Senior	1/13/2007	SAP/JE - Execution of Updated logic and filters for Company Code 1440 for Q4 JE CAAT.	2.4			A1
Barber	Keith A.	KAB	Senior	1/13/2007	SAP/JE - Execution of Q1 and Q2 for JE CAAT.	3.3			A1
Boehm	Michael J.	MJB	Manager	1/13/2007	Corporate YE - Discussed year-end audit approach of environmental reserve with E. Marold	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/13/2007	Corporate YE - Review of cash & treasury process narratives.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/13/2007	Corporate YE - Reviewed cash and treasury test of control workpapers.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/13/2007	Revision to team communication regarding year-end TOC rollforward procedures.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/13/2007	YE - Prepare workpaper files for year end audit work	1.1			A1
Henning	Jeffrey M.	JMH	Partner	1/13/2007	Discussions with divisional engagement teams to review year end divisional timing and schedule divisional review dates and closing meetings	1.5			A1
Kearns	Matthew R.	MRK	Senior	1/13/2007	E&C - Reviewing interim testing of physical inventory balances prepared by E&Y staff members	2.2			A1
Kearns	Matthew R.	MRK	Senior	1/13/2007	E&C - Reviewing interim testing of fixed asset balances prepared by E&Y staff members	3.7			A1
Marold	Erick W.	EWM	Senior	1/13/2007	Corporate - Reviewed detail provided by J. Hunt related to site specific environmental reserves.	1.8			A1
Marold	Erick W.	EWM	Senior	1/13/2007	Corporate - Reviewed third party environmental reports provided by J. Hunt for certain Delphi locations.	2.2			A1
Sheckell	Steven F.	SFS	Partner	1/13/2007	Review audit staffing model for year-end	1.0			A1
Barber	Keith A.	KAB	Senior	1/14/2007	SAP/JE - Download Company Code 2800 for Q4 Period 10 JE CAAT.	1.2			A1
Barber	Keith A.	KAB	Senior	1/14/2007	SAP/JE - Execution of filters for Company Code 2800 for Q4 JE CAAT.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Correspondence with J. Simpson regarding Delphi Status (with Busy Season-Non Busy Season Rates) - December 29,2006.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Work on 2007 staffing model.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Correspondence with J. Hasse regarding S. Sheckell and K. Asher's calendar.	0.2			A1
Asher	Kevin F.	KFA	Partner	1/15/2007	Review of status of audit findings and progress	0.8			A1
Barber	Keith A.	KAB	Senior	1/15/2007	SAP/JE - Download Company Code 2800 for Q4 Period 11 JE CAAT.	1.2			A1
Barber	Keith A.	KAB	Senior	1/15/2007	SAP/JE - Execution of JE CAAT for T&I Q4	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keither A.	KAB	Senior	1/15/2007	SAP/JE - Execution of JE CAAT with updated TE for DPSS Q1 and Q2	2.2			A1
Barber	Keither A.	KAB	Senior	1/15/2007	SAP/JE - Execution of JE CAAT with updated TE for DPSS Q3	3.9			A1
Barber	Keither A.	KAB	Senior	1/15/2007	SAP/JE - Execution of JE CAAT with updated TE for DPSS Q4	3.9			A1
Barwin	Kristen N.	KNB	Staff	1/15/2007	E&S - Discussion with R. Hofmann regarding fixed assets	0.4			A1
Barwin	Kristen N.	KNB	Staff	1/15/2007	E&S - Meeting with E. Marold and M. Boehm regarding interim fixed asset procedures	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/15/2007	E&S - Compile Mexico inventory documentation for plants 5 & 6	3.8			A1
Barwin	Kristen N.	KNB	Staff	1/15/2007	E&S - Review fixed asset Appropriation Requests & Procurement Requisitions	3.8			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Corporate Interim - Open items status update meeting with N. Yang.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Corporate Interim - Review of Haley & Aldrich report for Rochester location	0.6			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	DPSS YE - Review DMS unvouchered receipts adjustment accounting memo	0.6			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	DPSS Year-end - Reviewed revised European restructuring memorandum.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	DPSS YE - Research of FAS 112 regarding European restructuring charge taken in Q4 by division.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Discussed interim inventory analytics with E. Marold.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Review of fixed asset documentation provided by client with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Review of E&S interim inventory analytics.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Met with E. Marold and K. Barwin to discuss status of fixed asset testing and plan for completion of fixed asset procedures.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S YE - Discussed status of PwC fixed asset testing, final SAP journal entries, and Internal Audit tooling testing with R. Hofmann	0.3			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S YE - Discussed Mexican Pension curtailment with J. Simpson.	0.4			A1

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Boehm	Michael J.	MJB	Manager	1/15/2007	Discussed entity level control testing approach with A. Krabill.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Discussed N. Yang staffing schedule with M. Pagac.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Preparation for CWIP approach meetings.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Meeting with E. Marold, N. Miller, M. Kearns, J. Harbaugh, D. Chamarro, J. Simpson and K. Barber to discuss Journal entry testing approach at year-end.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Meeting with engagement seniors, managers and senior managers to discuss CWIP testing approach at year-end.	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/15/2007	Saginaw - Met with G. Imberger and D. Chamarro regarding plan for Year End testing	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/15/2007	Saginaw - Assisted D. Chamarro with testing of Tooling	1.6			A1
Craig	Tashawna N.	TNC	Staff	1/15/2007	Saginaw - Cleared open items for SOX testing and Interim testing	2.8			A1
Craig	Tashawna N.	TNC	Staff	1/15/2007	Saginaw - Reviewed all accounts assigned to me for Year End testing	3.2			A1
Dawson	John	JD	Partner	1/15/2007	Review of worker's compensation actuarial summary review memorandum.	2.0			A1
Ferguson	Stephen J.	SJF	Executive Director	1/15/2007	Discuss int'l tax provision timing & staffing w/ E. Trumbull.	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	1/15/2007	Discuss int'l tax provision timing & staffing w/ K. Keown	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	1/15/2007	Discuss int'l tax provision timing & staffing w/ C. Tosto	0.4			A1
Ford	David Hampton	DHF	Staff	1/15/2007	Packard: Travel time from Troy, MI to Warren, OH to perform YE procedures at the Packard Division	3.7			A1
Gerber	Katherine A.	KAA	Senior	1/15/2007	T&I - Tooling meeting with Delphi team to discuss approach for YE procedures	0.5			A1
Gerber	Katherine A.	KAA	Senior	1/15/2007	T&I - Discuss year-end approach and assignments with staff K. Tait and J. Nicol.	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/15/2007	T&I - Journal Entry meeting with Delphi team to discuss approach for YE procedures	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/15/2007	T&I - Meeting with N. Miller and J. Simpson to discuss year-end approach	1.0			A1
Harbaugh	James M.	JMH	Senior	1/15/2007	DPSS - Meeting with P. Wan to obtain requested items	1.1			A1

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Harbaugh	James M.	JMH	Senior	1/15/2007	DPSS - Meeting with R. Nedadur to obtain requested items.	1.7			A1
Harbaugh	James M.	JMH	Senior	1/15/2007	DPSS - Performing inventory reserves testing	3.2			A1
Harbaugh	James M.	JMH	Senior	1/15/2007	DPSS - Performing inventory testing procedures.	4.1			A1
Henning	Jeffrey M.	JMH	Partner	1/15/2007	Conf. call with M. Hatzfeld re: specific Saginaw year end matters	0.7			A1
Horner	Kevin John	KJH	Staff	1/15/2007	Packard YE: packed up workpapers and gathered supplies in preparation for trip to work on Packard division.	0.6			A1
Horner	Kevin John	KJH	Staff	1/15/2007	Packard YE: travel time from Troy, MI to Warren, OH to complete year end audit procedures at Packard division.	3.8			A1
Imberger	Guido	GI	Senior Manager	1/15/2007	Saginaw - Provide guidance and walk through accruals and AP workpapers with M. Hatzfeld.	2.1			A1
Imberger	Guido	GI	Senior Manager	1/15/2007	Saginaw - discuss with other division the procedures to be performed for General Journal Entry testing at Year end.	0.6			A1
Imberger	Guido	GI	Senior Manager	1/15/2007	Saginaw - review A/P work papers regarding the ACS reconciliation topic.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/15/2007	Saginaw - Prepare the Tooling meeting by reviewing th Delphi Tooling accounting policy and the workprogram.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/15/2007	Saginaw - meeting with other teams to discuss audit strategy on Tooling.	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/15/2007	E&C - Reviewing interim inventory work prepared by interim staff members	4.1			A1
Kearns	Matthew R.	MRK	Senior	1/15/2007	E&C - Reviewing interim testing of fixed asset balances prepared by E&Y staff members	4.2			A1
Kearns	Matthew R.	MRK	Senior	1/15/2007	E&C - Participating in an internal meeting to discuss Q4 Journal Entry Testing as part of year-end procedures	0.4			A1
Kearns	Matthew R.	MRK	Senior	1/15/2007	E&C - Attending an internal meeting discussing audit approach for tooling testing that PwC performed	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/15/2007	E&C - Meeting with PwC to discuss results/status and gain an overview of their Tooling and CWIP testing	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/15/2007	Review of E&S workpapers.	2.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	1/15/2007	Drafting of a legal letter template for the consolidated audit and foreign statutory audits.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/15/2007	Correspondence with international teams regarding procedures performed centrally.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/15/2007	Team meeting with managers and seniors to discuss the year-end audit approach for capitalized tooling.	1.1			A1
Marold	Erick W.	EWM	Senior	1/15/2007	Corporate - Discussed with J. Simpson regarding the debt certification and borrowing base.	0.8			A1
Marold	Erick W.	EWM	Senior	1/15/2007	E&S - Reviewed documents provided to K. Barwin to support our fixed asset testing.	1.3			A1
Marold	Erick W.	EWM	Senior	1/15/2007	E&S - Reviewed with L. Powers areas assigned to her for our visit to Kokomo, IN.	1.3			A1
Marold	Erick W.	EWM	Senior	1/15/2007	Reviewed journal entry document types to determine if it is possible to create an inventory rollforward from transaction detail within SAP.	1.1			A1
Marold	Erick W.	EWM	Senior	1/15/2007	Prepared material for the 4th quarter journal entry meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	1/15/2007	Meeting to discuss the year-end procedures for tooling.	1.3			A1
Miller	Nicholas S.	NSM	Manager	1/15/2007	Corporate - Review of derivatives work.	4.8			A1
Miller	Nicholas S.	NSM	Manager	1/15/2007	Packard - Call with D. Payan to discuss the Maquiladora testing in Mexico.	0.5			A1
Miller	Nicholas S.	NSM	Manager	1/15/2007	Journal entry testing strategy meeting.	0.8			A1
Miller	Nicholas S.	NSM	Manager	1/15/2007	Tooling strategy meeting.	1.0			A1
Patel	Sejal	SP	Intern	1/15/2007	Packard - Travel time from Troy, Michigan to Warren, Ohio.	3.7			A1
Pikos	Matthew C.	MCP	Senior	1/15/2007	Travel time from Troy, MI to Warren, OH to perform year-end audit procedures at the Packard Division.	3.5			A1
Pikos	Matthew C.	MCP	Senior	1/15/2007	Performing year-end substantive audit procedures relating to the inventory balance at the Packard Division.	3.7			A1
Powers	Laura	LP	Staff	1/15/2007	E&S - creating U Flux spreadsheet	0.4			A1
Powers	Laura	LP	Staff	1/15/2007	E&S - reviewing worksteps assigned to year end	1.1			A1
Reddy	Smitha Pingli	SPR	Manager	1/15/2007	Discussion w/ C. Tosto re: updates on MI employee leasing strategy and other SALT provision items	0.6			A1

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Rothmund	Mario Valentin	MVR	Senior	1/15/2007	AHG - Updated the Year-End PBC List.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/15/2007	AHG - Tested all the controls related to the Financial Statement Close Process, including the respective documentation.	6.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/15/2007	AHG - Prepared summary sheet detailing the conclusion of the SAS 65 results compared to the independent testing results.	3.4			A1
Saimoua	Omar Issam	OIS	Staff	1/15/2007	E&C - Followed-up with the client on open items and review notes.	4.9			A1
Saimoua	Omar Issam	OIS	Staff	1/15/2007	E&C- Cleared review notes relating to the Fixed asset account	6.1			A1
Sheckell	Steven F.	SFS	Partner	1/15/2007	Review corporate workpapers	1.5			A1
Sheckell	Steven F.	SFS	Partner	1/15/2007	Review audit staffing model for year-end	1.5			A1
Sheckell	Steven F.	SFS	Partner	1/15/2007	Review audit planning files	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/15/2007	ACS: Attempted to reconcile AP balances per CAAT with divisional team ledgers.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/15/2007	ACS: Documented detail of CAAT procedures and also several reconciliations to the Corporate AP TB.	5.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/15/2007	DPSS: Finalized review of year-end controls update.	2.3			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with N. Miller regarding healthcare IBNR testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with H. Aquino regarding eng. economics.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with S. Sheckell regarding India pre-approval request for Transfer price work.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Review of December engagement economics analysis.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with C. Nobbs (E&Y UK) regarding UK pension testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Time spent responding to international emails.	1.7			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Preparation of agenda for meeting with S. Harris.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with N. Miller and K. Gerber regarding interim status and year-end approach.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with E. Marold, A. Krabill, N. Miller, M. Boehm, G. Imberger, K. Gerber, and M. Kearns regarding tooling and CWIP testing.	0.5			A1

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Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with E. Marold, N. Miller, G. Imberger, M. Kearns, K. Barber, K. Gerber, and M. Boehm regarding journal entry testing for Q4.	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/15/2007	Documentation of DITGC and workpapers for Integra-1 walkthroughs.	2.4			A1
Stille	Mark Jacob	MJS	Senior	1/15/2007	Documentation of DITGC and workpapers for IT2 walkthroughs.	2.8			A1
Tait	Kristin M.	KMT	Staff	1/15/2007	T & I - Obtained an understanding of the Delphi T&I division by reviewing planning and controls documentation	2.4			A1
Tait	Kristin M.	KMT	Staff	1/15/2007	T & I - Obtained an understanding of T&I division through review of interim workpapers	3.6			A1
Tait	Kristin M.	KMT	Staff	1/15/2007	T & I - Prepared Prepaid Expenses lead sheet for YE procedures	0.4			A1
Tait	Kristin M.	KMT	Staff	1/15/2007	T & I - Prepared Accrued Liabilities lead sheet for YE procedures	0.6			A1
Tait	Kristin M.	KMT	Staff	1/15/2007	T & I - Prepared A/R lead sheets for YE procedures	0.8			A1
Tosto	Cathy I.	CIT	Partner	1/15/2007	Review tax staffing	0.2			A1
Tosto	Cathy I.	CIT	Partner	1/15/2007	Review and modify foreign office instructions	0.4			A1
Tosto	Cathy I.	CIT	Partner	1/15/2007	Discuss and revise foreign office instructions	0.5			A1
Wardrope	Peter J.	PJW	Senior	1/15/2007	Review and documentation of SAP application controls.	1.7			A1
Yang	Jinglu	JY	Senior	1/15/2007	Prepared bank reconciliation issue memo and follow-up	2.2			A1
Yang	Jinglu	JY	Senior	1/15/2007	Working on bank confirmation	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Update Firm Rate Comparison per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Correspondence with J. Simpson and B. Hamblin regarding New Delphi Audit Code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Coordination of details for D. Mendrygal.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Preparation of Audit Status Meeting January 24, 2007 presentation per S. Sheckell.	1.1			A1

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Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Coordination of printer for the Saginaw team per G. Imberger.	0.3			A1
Barber	Keither A.	KAB	Senior	1/16/2007	SAP/JE - Download Company Code 2800 for Q2 Period 6 entries after the 15th of the month JE CAAT.	1.2			A1
Barber	Keither A.	KAB	Senior	1/16/2007	SAP/JE - Download Company Code 2800 for Q2 Period 6 entries before the 15th of the month JE CAAT.	1.2			A1
Barber	Keither A.	KAB	Senior	1/16/2007	SAP/JE - Download Company Code 2800 for Q4 Period 12 JE CAAT.	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/16/2007	E&S - Discuss with C. Riedl regarding fixed asset and CWIP interim procedures.	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/16/2007	E&S - Discussion with E. Marold regarding fixed assets	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/16/2007	E&S - Clear review notes related to cycle count observations	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/16/2007	E&S - Compile procurement requisitions and create summary showing costs	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/16/2007	E&S - Travel time to Kokomo, Indiana from Troy, Michigan.	4.2			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Met with A. Krabill and L. Schwandt to determine appropriate methodology for officer expense testing.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Preparation of year-end inquiries document and discussion with A. Krabill	0.6			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Review Delphi employee expense reimbursement policy in preparation of meeting with G. Dean.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Reviewed revised schedule G to assess audit scope for environmental liability and Q4 adjustment.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Discussed environmental testing methodology with A. Krabill and E. Marold	0.7			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Meeting with G. Dean and L. Schwandt to review internal audit's testing of officer expenses and review related documentation.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Review of and revisions to year-end Corporate client assistance request list.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Discussed officer expense testing approach with A. Krabill and L. Schwandt.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Met with J. Hunt to discuss open items in environmental process.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	DPSS YE - Review of PwC year-end control testing documentation	1.3			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	E&S YE - Conference call with M. McWhorter, R. Hofmann, and M. Wilkes to discuss year-end client assistance requests and interim open items.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Met w/ J. Harbaugh regarding DPSS inventory rollforward	0.9			A1
Coran	Thomas W.	TWC	Staff	1/16/2007	Assisting M. Stille in reviewing technical HPUNIX testing results and performing data analysis on user listings.	1.1			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Performed a flux analysis for Accounts Payable	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Performed a flux analysis for Fixed Assets	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Performed a flux analysis for Prepaid	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Met with G. Imberger regarding Year End testing of Revenue and Expenses	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Performed a flux analysis for Accrued Liabilities	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Performed a flux analysis for Inventory	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Prepared folders and pockets for year end testing	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Met with G. Imberger regarding Year End testing of Intercompany	2.0			A1
DeMers	Laurie A.	LAD	Senior Manager	1/16/2007	Communication with T. Tamer to confirm timing of YE provision work.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	1/16/2007	Review schedule and timing with J. Hegelmann and confirm team scheduling is system.	0.3			A1
Ford	David Hampton	DHF	Staff	1/16/2007	Packard: Performed substantive audit procedures on the accounts payable areas.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	1/16/2007	Packard: Performed fixed asset worksteps by tying rollforward into schedules, obtaining reconciliations, inquiring about the status of impairment testing and reviewing changes.	2.3			A1
Gerber	Katherine A.	KAA	Senior	1/16/2007	T&I - Meeting with P. Cates to discuss tooling open items from interim	0.9			A1
Gerber	Katherine A.	KAA	Senior	1/16/2007	T&I - Answer questions from staff regarding year-end audit procedures	1.1			A1
Gerber	Katherine A.	KAA	Senior	1/16/2007	T&I - Update Status of PBC request listing	1.2			A1
Gerber	Katherine A.	KAA	Senior	1/16/2007	T&I - Meetings to discuss year-end PBC request listing items with B. Kolb, C. Tompkins, G. Stevons, M. Madak, P. Moran, R. Burrell, and P. Saxena.	4.8			A1
Harbaugh	James M.	JMH	Senior	1/16/2007	ACS - Discussion with E. Simpson regarding additional testing procedures around AP detail testing	1.6			A1
Harbaugh	James M.	JMH	Senior	1/16/2007	DPSS- Addressing questions from E. Simpson regarding testing procedures	0.8			A1
Harbaugh	James M.	JMH	Senior	1/16/2007	DPSS - Performing inventory procedures	3.4			A1
Harbaugh	James M.	JMH	Senior	1/16/2007	ACS - Reconciling AP detail to divisional ledgers	3.8			A1
Henning	Jeffrey M.	JMH	Partner	1/16/2007	Status meeting with J. Perkins relative to Saginaw audit status	1.0			A1
Henning	Jeffrey M.	JMH	Partner	1/16/2007	Review accounts payable workpapers and accounting memos for Saginaw division	2.6			A1
Henning	Jeffrey M.	JMH	Partner	1/16/2007	Saginaw - Review interim workpapers with engagement team including inventory, warranty and accruals.	3.8			A1
Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: discussion with M. Pikos regarding testing procedures in relation to accrued liabilities.	0.7			A1
Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: discussed pre-pays testing procedures with M. Pikos.	0.8			A1
Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: completed lead analysis sheet for fluctuation analysis for accrued liabilities procedures.	1.3			A1
Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: meeting with N. Leach to go over prepaid deposits to vendors.	1.7			A1
Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: worked on substantive testing for year end on prepaids.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: completed tie out of prepaids support and finished year end procedures for substantive audit for prepaid balances.	3.4			A1
Imberger	Guido	GI	Senior Manager	1/16/2007	Review of updated information received from J. Perkins on several topics for the Saginaw audit.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - travel time from Rochester Hills, MI to Delphi's Saginaw location.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - Review a master vendor agreement for purpose of defining our request for review of significant vendor P.O at Saginaw.	0.9			A1
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - Discuss accrual and AP workpapers with J. Henning.	2.5			A1
Kearns	Matthew R.	MRK	Senior	1/16/2007	E&C - Working on testing of FSCP process	2.4			A1
Kearns	Matthew R.	MRK	Senior	1/16/2007	E&C - Time incurred auditing interim warranty accrual balances	3.4			A1
Kearns	Matthew R.	MRK	Senior	1/16/2007	E&C - Time incurred obtaining year-end schedules for audit from N. Niranjana of E&C	0.7			A1
Kearns	Matthew R.	MRK	Senior	1/16/2007	E&C - Meeting with R. Johnson to discuss and obtain payroll analytic for year end audit	0.8			A1
Kennedy	Gareth L.	GLK	Manager	1/16/2007	Call with Peer Reviewer to organize call for Wed. with review and peer reviewer	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Review of consolidated FAS 5 summary.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Audit procedures regarding ethics line reporting.	1.4			A1
Marold	Erick W.	EWM	Senior	1/16/2007	Corporate - Prepared an agenda for the environmental meeting.	0.6			A1
Marold	Erick W.	EWM	Senior	1/16/2007	Corporate - Prepared the payroll test of transaction program and provided to J. Simpson for review.	1.6			A1
Marold	Erick W.	EWM	Senior	1/16/2007	Corporate - Prepared the year-end client assistance request for Corporate.	2.3			A1
Marold	Erick W.	EWM	Senior	1/16/2007	E&S - Travel time from Troy, MI to Kokomo, IN.	4.1			A1
Miller	Nicholas S.	NSM	Manager	1/16/2007	T&I - Meeting with M. Madak to discuss year-end fluctuations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/16/2007	T&I - Meeting with D. Conlon to discuss inventory year end information.	1.8			A1
Miller	Nicholas S.	NSM	Manager	1/16/2007	T&I - Meeting with S. Kokic to discuss year-end impairments.	1.9			A1

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Miller	Nicholas S.	NSM	Manager	1/16/2007	T&I - Meeting with B. Kolb and G. Stevons to discuss year-end accounting issues and memos.	2.9			A1
Miller	Nicholas S.	NSM	Manager	1/16/2007	T&I - Meeting with C. Thomkins to discuss year-end tooling and fixed assets.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-Met with C. Tompkins regarding fixed asset account	0.7			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-Met with R. Burrell regarding the accounts payable account.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-Performed year end substantive procedures on the investment accounts.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-prepared investment lead sheet.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I - prepared accounts payable lead sheet.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-prepared inventory lead sheet.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-prepared expenses lead sheet.	2.4			A1
Pacella	Shannon M.	SMP	Manager	1/16/2007	Prepare emails to E&Y France to assist with obtaining data for JE Testing.	0.4			A1
Pikos	Matthew C.	MCP	Senior	1/16/2007	Performing year-end substantive audit procedures relating to the inventory balance at the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/16/2007	Performing year-end substantive audit procedures on the Investment balances at the Packard Division.	4.1			A1
Pikos	Matthew C.	MCP	Senior	1/16/2007	Performing year-end substantive audit procedures on the Liabilities subject to compromise at the Packard Division.	4.3			A1
Powers	Laura	LP	Staff	1/16/2007	E&S - travel time from Ypsilanti, MI to Kokomo, IN for year end work	4.0			A1
Rothmund	Mario Valentin	MVR	Senior	1/16/2007	Drafted the AHG PBC list	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/16/2007	AHG - Prepared the Journal Entry review for Q4.	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/16/2007	AHG - Meeting with N. Saad, G. Halleck, & G. Anderson to find an answer to what the beginning balance of the FA crosscharge is. (Client was not able to provide a supportable answer.)	5.3			A1
Saimoua	Omar Issam	OIS	Staff	1/16/2007	E&C- Met with G. Halleck to document our understanding of some reconciliations for which review notes were received.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	1/16/2007	E&C- Close review notes relating to the fixed asset process.	3.0			A1

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Saimoua	Omar Issam	OIS	Staff	1/16/2007	E&C- Worked on the additions testing in fixed assets after obtaining the new selection from the client.	5.5			A1
Schwandt	Lisa N.	LNS	Staff	1/16/2007	Corporate Interim-Prepare memo for debt workpapers to explain the revolver and term loan agreement.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	1/16/2007	Corporate Interim-Updated bank confirmation schedule for bank confirmations received via mail from the banks.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	1/16/2007	Corporate YE-Meeting with G. Dean regarding Officer Expense reports.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	1/16/2007	Corporate YE-Created Officer Expense Reporting Template for the year end audit.	3.1			A1
Schwandt	Lisa N.	LNS	Staff	1/16/2007	Reformatted International Legal Documents and organized documents in the team folder.	3.2			A1
Sheckell	Steven F.	SFS	Partner	1/16/2007	Respond to Audit Committee questionnaire	2.5			A1
Sheckell	Steven F.	SFS	Partner	1/16/2007	Review corporate workpapers	3.0			A1
Sheckell	Steven F.	SFS	Partner	1/16/2007	Review legal reserve process at year-end	1.0			A1
Sheckell	Steven F.	SFS	Partner	1/16/2007	Review Audit Committee materials	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/16/2007	DPSS: Discussed PBC with R. Nedadur	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/16/2007	DPSS: Reviewed PBC's and prepared a listing to prioritize outstanding items with the client.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	1/16/2007	DPSS: Followed-up on controls testing review notes.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	1/16/2007	DPSS: Completed various AR analytics.	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/16/2007	DPSS: Audited AR Reserves.	3.8			A1
Simpson	Jamie	JS	Senior Manager	1/16/2007	Review of test of transaction payroll audit plan.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/16/2007	Review of T&I Interim workpapers.	2.2			A1
Simpson	Jamie	JS	Senior Manager	1/16/2007	Meetings with Thermal staff, K. Gerber and N. Miller to discuss our client assistance listing requests.	5.4			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Performed A/R substantive procedures	0.4			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Met with senior to discuss year end testing procedures	1.2			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Prepared A/R lead and testing A/R fluctuations	1.6			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Reviewed intercompany imbalance reports and testing reconciliations	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Tested prepaid fluctuations for YE procedures	1.6			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Prepared accrued liabilities lead and testing accrual fluctuations	1.7			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Met with B. Kolb, C. Thompkins, R. Burrell, and J. Jurasek to discuss year end procedures and documentation requests.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Work on Audit Committee Self Assessment Exercise per S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Answer inquiries from J. Simpson related to Delphi Budget to Actual through 1/12/2007.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Work on preparation of New Code Engagement Economics Files per J. Simpson.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with J. Simpson and B. Hamblin regarding Delphi Mexico inventories invoice.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with J. Simpson regarding int'l legal entity names.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with M. Sakowski regarding Delphi Badges - Update.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with S. Siwik regarding Delphi Request - Org Chart V2.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Coordination with team and N. Winn for Delphi Supplies needed.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with T. Merewether and J. Simpson regarding Waivers/Consents.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Revise Undertaking document per J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Work on Audit Status Meeting (1.24.07) per S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Transfer T&I FD Update Meeting Agenda to new format consistent with all meetings per N. Miller.	0.4			A1

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Barwin	Kristen N.	KNB	Staff	1/17/2007	E&S - Discussion with C. Riedl regarding open items in disposals	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/17/2007	E&S - Review disposal requests for fixed assets	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/17/2007	E&S - Review disposal fixed asset documents	1.8			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	Discussion with A. Krabill regarding off-site inventory & officer expense testing.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	Corporate YE - Call with G. Dean to coordinate officer expense testing procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Discussion with C. Anderson regarding XM confirmation.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Met with R. Nedadur to discuss Q4 closing process.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Reviewed Cuneo reserve analysis with J. Harbaugh.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Met with K. Wallace to discuss inventory rollforward.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Met with A. Flowers to discuss E&O/LCM Q4 changes.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Review of PwC year-end control testing documentation	1.6			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Review of inventory workpapers	2.4			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	E&S YE - Status update call with E. Marold	0.3			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	E&S YE - Status update call with A. Krabill and E. Marold	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/17/2007	Saginaw - Performed Year End testing of Revenue and Expenses	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/17/2007	Saginaw - Performed Year End testing of Prepaid	3.2			A1
Craig	Tashawna N.	TNC	Staff	1/17/2007	Saginaw - Performed Year End testing of Accounts Payable	4.6			A1
Ford	David Hampton	DHF	Staff	1/17/2007	Packard: Performed substantive audit procedures on legal reserve.	2.3			A1
Ford	David Hampton	DHF	Staff	1/17/2007	Packard: Performed substantive audit procedures on the property tax accrual.	2.7			A1
Ford	David Hampton	DHF	Staff	1/17/2007	Packard: Performed fixed asset worksteps by tying rollforward into schedules, obtaining reconciliations, inquiring about the status of impairment testing and reviewing changes.	2.8			A1
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Discuss China reserve with D. Greenbury	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Meeting with C. Tompkins to discuss accrued freight	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Review Q4 journal entry file and discuss procedures to be performed with staff	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Review interim inventory cleared review notes	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Answer questions from staff regarding year-end audit procedures	3.6			A1
Harbaugh	James M.	JMH	Senior	1/17/2007	ACS - Reconciling AP detail to division level	2.2			A1
Harbaugh	James M.	JMH	Senior	1/17/2007	DPSS - Updating M. Boehm on status of additional procedures to be performed.	1.2			A1
Harbaugh	James M.	JMH	Senior	1/17/2007	DPSS - Performing inventory testing procedures	3.1			A1
Harbaugh	James M.	JMH	Senior	1/17/2007	DPSS - Performing Inventory reserve testing procedures.	4.4			A1
Henning	Jeffrey M.	JMH	Partner	1/17/2007	Conf. call with M. Hatzfeld re: specific Saginaw year end matters	1.1			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: discussed results of testing of the accounts receivable reserve with M. Pikos.	0.4			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: discussed warranty reserve procedures with M. Pikos.	0.4			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: discussion with D. Vogel to determine status of requests made to obtain support needed for testing of accounts receivable.	0.4			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: meeting with L. Jones to go over follow-up questions relating to review of the accounts receivable allowance.	0.6			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: meeting with L. Jones to go over judgmental reserves for Q4.	0.6			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: began substantive procedures on the intercompany elimination process.	1.6			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: began substantive procedures for the year end testing of the warranty reserve.	3.2			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: worked on substantive procedures for testing of the accounts receivable allowance as of 12/31/06.	3.9			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review information received on prepaid assets and develop further worksteps to be performed by Staff.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Explain Intercompany accounts work program to S. Craig and review information received on this topic.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review received information on loans granted to troubled suppliers and develop further work program to be executed by Staff.	0.6			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review information received on investments and develop further work to be performed by Staff.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - discussion with B. Krausneck and F. Barkus from Saginaw regarding a file providing information for quantities purchased from vendors in 2006.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - travel time from Rochester Hills, MI to Delphi's Saginaw location	0.8			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review list of critical SAP reports tested by company and provide feedback to corporate audit team.	0.9			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review information received on employee cost analytics and develop further steps to be performed by Staff.	1.3			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Discuss physical inventory and control procedures performed by Delphi with S. Libbin.	1.8			A1
Kearns	Matthew R.	MRK	Senior	1/17/2007	E&C - Meeting with M. Hatzfeld to go over interim testing of accrual balances	3.6			A1
Kearns	Matthew R.	MRK	Senior	1/17/2007	E&C - Preparing an analysis of consigned inventory by plant for E&C and AHG	3.3			A1
Kearns	Matthew R.	MRK	Senior	1/17/2007	E&C - Reviewing mgmt's testing of tooling balances	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Review of consolidated FAS 5 summary.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Audit procedures regarding ethics line reporting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	E&S status update with E. Marold and M. Boehm.	0.8			A1
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Updated client assistance request to reflect items received.	0.4			A1
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Discussion with D. Weir (PwC Manager) to obtain an understanding of the round two testing of controls.	1.1			A1
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Meeting with C. Riedl and M. Wilkes to go over client assistance requests and status of items.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Meeting with K. Bellis to obtain documents prepared for E&Y.	1.6			A1
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Worked with L. Powers to review the inventory audit procedures assigned to her to complete.	1.6			A1
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Performed audit procedures for the investment accounts, including KDAC.	2.9			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	Corporate - Review of derivatives with A. Ranney.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	Corporate - Review of corporate PBC listing.	2.1			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	Corporate - Review of derivatives work.	2.3			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	Corporate - Review of KDAC accounting and communicating audit procedures to the divisions.	2.7			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	T&I - Meeting with D. Greenbury to discuss year-end matters.	1.0			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	T&I - Review of tooling workpapers.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	1/17/2007	T&I-Performed year end substantive procedures on investments.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	1/17/2007	T&I- prepared expenses lead sheet.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	1/17/2007	T&I-Performed year end substantive procedures on accounts payable.	4.1			A1
Nicol	Jeremy M.	JMN	Staff	1/17/2007	T&I-Obtained explanations for 4th quarter journal entries.	4.4			A1
Odomirok	Kathleen C.	KCO	Senior Manager	1/17/2007	Review of worker's compensation actuarial review memorandum.	0.2			A1
Patel	Sejal	SP	Intern	1/17/2007	Reviewing electronic work paper in AWS to review signoff for Packard Division	1.3			A1
Patel	Sejal	SP	Intern	1/17/2007	Packard - Testing the clerical accuracy of intercompany balancing accounts	2.7			A1
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing year-end substantive audit procedures on th Liabilities subject to compromise at the Packard Division.	0.2			A1
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing year-end substantive audit procedures relating to the inventory balance at the Packard Division.	2.1			A1
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing year-end substantive audit procedures on th Investment balances at the Packard Division.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing year-end substantive audit procedures on th Inventory Reserve balance for the Packard Division.	3.9			A1
Powers	Laura	LP	Staff	1/17/2007	DPSS - call w/ M. Boehm planning for cycle counts	0.1			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing inventory variances testing	0.1			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing testing for comparing inventory balances	0.1			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing activity 7 elimination of intercompany profit	0.2			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing and receiving explanation from E. Marold of inventory recs testing	0.3			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing mgt's testing of submission of allied gp%	0.3			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - testing of elimination of intercompany profit	0.3			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - receiving and reviewing explanation of independent testing of division submissions to HQ for elimination of intercompany profit testing	0.4			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing documentation received from PBC meeting for AR, AP, and intercompany	0.4			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - sorting balance sheet accounts to assist w/ updated PBC listing	0.4			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - obtaining remaining documentation from K. Price for AP, AR, and intercompany	0.5			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing inventory recs	0.5			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - preparing folders and organizing material received from AP, AR, and intercompany	0.7			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - testing comparison of inventory balances	0.9			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - creating the inventory rec. lead sheet	1.0			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - meeting w/ K. Bellis, K. Price, G. Pham, and E. Marold in regards to PBC for Accounts Payable, Accounts Receivable, and Intercompany	1.0			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - independently testing division submissions to HQ for elimination of intercompany profit	1.1			A1

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Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing mgt's testing of division submissions to HQ for elimination of intercompany profit testing	1.1			A1
Ranney	Amber C.	ACR	Senior	1/17/2007	Corporate Interim-Walking through the status of Derivative audit procedures with N. Miller	1.2			A1
Ranney	Amber C.	ACR	Senior	1/17/2007	Corporate Interim-Performing audit procedures over testing of pension participant data.	6.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/17/2007	Finalized the AHG review of the interim workpapers	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/17/2007	AHG - Meeting with the client to walk through the year-end PBC list and explaining our audit approach.	3.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/17/2007	E&C - Attended a meeting with C. Bush to walk through the open items list for the year-end workplan.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	1/17/2007	E&C- Obtained the accumulated fixed asset reconciliations and reconciled to the roll forward	4.4			A1
Saimoua	Omar Issam	OIS	Staff	1/17/2007	E&C- Performed audit program work steps related to the fixed asset additions.	5.6			A1
Sheckell	Steven F.	SFS	Partner	1/17/2007	Respond to Audit Committee questionnaire	0.5			A1
Sheckell	Steven F.	SFS	Partner	1/17/2007	Review corporate workpapers	7.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	ACS: Obtain workpapers from corporate.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	ACS: Prepared for meeting with SOX manager at Corp.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	DPSS: Made inquiries of client - worked on several analytics.	2.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	DPSS: Followed-up with R. Nedadur regarding open items.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	DPSS: Discussed AWS steps with E&Y team.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	DPSS: Completed AP worksteps.	3.4			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Discussion with G. Kennedy regarding worker's comp valuation review.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Meeting with J. DeMarco and A. Ranney to discuss SERP plan and participant data testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Discussion with A. Ranney regarding testing strategy for participant data testing selections from Fidelity file.	1.3			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Preparation of consents/waivers/undertakings for D. Sherbin.	2.3			A1

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Simpson	Jamie	JS	Senior Manager	1/17/2007	Discussion with S. Sheckell and A. Ranney regarding AR testing for year-end.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Review of engagement economics analysis for updated ERP.	1.6			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Review of Thermal agenda for meeting with S. Harris.	0.7			A1
Tait	Kristin M.	KMT	Staff	1/17/2007	T & I - Tested freight accrual for interim procedures	3.8			A1
Tait	Kristin M.	KMT	Staff	1/17/2007	T & I - Met with D. Conlon to discuss freight accrual	0.9			A1
Tait	Kristin M.	KMT	Staff	1/17/2007	T & I - Obtained and tested AHG transfer reconciliation	1.8			A1
Tait	Kristin M.	KMT	Staff	1/17/2007	T & I - Obtained and tested accrued liabilities reconciliations	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Coordination of SharePoint details and access with EDS and A. Krabill.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Preparation of email to team regarding Delphi - New Engagement Code for 12/31/06 Audit - Busy Season.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with B. Hamblin regarding New Delphi Audit Code.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with J. Simpson and S. Sheckell regarding new engagement code/engagement economics.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with T. Merewether regarding waiver/consents - names of international E&Y firms.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Update Consents/waivers- list of legal subs document per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with S. Sheckell regarding use of electronic calendar related to Delphi meetings.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with M. Sakowski and M. Hatzfeld regarding Delphi Badge - Update.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with S. Siwik regarding Delphi Org Chart v3.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Provide documents to S. Sheckell per the request of J. Simpson (Undertaking and consents/waivers, engagement economics schedules, etc.).	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Coordination of new badge for L. DeMers with M. Sakowski.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Update 2006 AC self assessment survey per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Update Audit Status Meeting deck per S. Sheckell.	1.3			A1
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Discussion with L. Estrella regarding disposal requests	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Prepare selections for fixed asset addition testing to observe purchase orders.	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Document fixed asset disposals	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Agree fixed asset rollforward to General Ledger	1.4			A1
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Obtain inventory reports to tie to the test counts observed.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS Interim - Review of accrual workpapers and clearing of interim review notes in area.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Discussed approach to XM subsidy receivable with E.R. Simpson	0.3			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Cleared A. Krabill's review notes related to AR Reserve	0.8			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Preparation of memo to outline procedures performed for XM subsidy receivable at interim and year-end.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Assisted in preparation of analysis related to sales assumption in years 16 and beyond for service inventory.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Review of Plainfield E&O workpapers	1.1			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Review of inventory substantive workpapers.	1.1			A1

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Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Review of year-end allowance for doubtful account workpapers	1.7			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	Retrieved workpapers from Troy HQ for DPSS team.	0.3			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Met with L.Irrer to discuss Accounts Payable year end testing	0.3			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Performed Year End testing of Accounts Payable	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Met with D. Benway to discuss Intercompany year end testing	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Performed Year End testing of Inventory	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Performed Year End testing of Intercompany	2.6			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Performed Year End testing of Prepaid	4.1			A1
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Review timetable and Delphi emails related to YE work.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Meeting with J. Erickson and J. Hegelmann regarding return to provision workpapers, tax process, etc.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Meet with J. Hegelman to discuss approach to audit return to provision.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Review return to provision workpapers.	2.5			A1
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Discussion with J. Hegelmann regarding review return to provision workpapers.	0.9			A1
Ford	David Hampton	DHF	Staff	1/18/2007	Packard: Performed substantive audit procedures on legal reserve.	3.1			A1
Ford	David Hampton	DHF	Staff	1/18/2007	Packard: Performed substantive audit procedures on the accounts payable areas.	3.4			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Review Inventory In-Transit for the division and discuss procedures to be performed	0.1			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Discuss investment procedures to be performed for year-end	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Discuss tooling review notes with N. Miller	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Review inter-company balances with DPSS	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Discuss E&O and shrink reserve interim testing with J. Henning and J. Simpson.	0.6			A1

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Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Review year-end tooling rollforward	1.2			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Answer questions from staff regarding year-end audit procedures	2.1			A1
Harbaugh	James M.	JMH	Senior	1/18/2007	ACS - Determining internal control documentation to be received from ACS	2.1			A1
Harbaugh	James M.	JMH	Senior	1/18/2007	DPSS - Meeting with R. Nedadur to obtain open requests	1.1			A1
Harbaugh	James M.	JMH	Senior	1/18/2007	DPSS - Addressing questions from E. Simpson	1.2			A1
Harbaugh	James M.	JMH	Senior	1/18/2007	DPSS - Discussion with A. Krabill and M. Boehm related to Inventory reserve testing	2.3			A1
Harbaugh	James M.	JMH	Senior	1/18/2007	DPSS - Performing Inventory reserve procedures	6.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE - Provision to return - prepare copies of client workpapers from client binder	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE - Provision to return - work on tie out of per return column on client work paper to tax return	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE -Provision to Return - workthrough Medicare subsidy adjustment with L. DeMers on provision to return workpaper	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE - Provision to Return - Meet with J. Erickson and T. Tamer and L DeMers for overview discussion on provision to return workpapers	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE - Provision to Return - work on tie out of 2005 provision numbers to prior year provision workpapers	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE - provision to return - work on documenting work papers for current year review of provision to return calculation	3.2			A1
Henning	Jeffrey M.	JMH	Partner	1/18/2007	Status discussion with D. Greenbury and S. Harris re: Thermal division audit results	0.9			A1
Henning	Jeffrey M.	JMH	Partner	1/18/2007	Review year end and interim audit workpapers - Thermal and Interiors division	4.1			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: Received schedule showing daily sales for each day during the last 2 weeks of December and first week of January from C. High.	0.2			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: gave instructions to S. Patel to complete footing of the allied imbalance report for December.	0.2			A1

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Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: obtained listing of credit memos for January from D. Vogel.	0.2			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: spoke with M. Pikos regarding in-transit inventory testing procedures.	0.2			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: discussed accruals testing and which accounts we need to obtain reconciliations for with M. Pikos.	0.3			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: meeting with L. Jones to discuss follow-up questions relating to review of the warranty reserve analysis.	0.4			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: meeting with G. Naylor to discuss new pricing reserves included in the Q4 accounts receivable reserve analysis.	0.9			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: worked on tie out of in-transit inventory calculation for the Germany amount booked in December.	1.2			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: meeting with N. Leach to go through in-transit inventory calculations for amounts that met our scope.	1.4			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: finished year end substantive procedures for warranty reserve.	1.9			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: completed tie out and substantive procedures for the accounts receivable reserve.	2.1			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: worked on tie out of in-transit inventory support for Guangzhou and Shanghai in-transit amounts that were booked in December.	2.2			A1
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Discuss status of received information with E Krausneck.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Review supporting documents provided regarding inventory in transit from intercompany entities.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Prepare a workplan on Expenses and Revenues for Staffs to execute.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - travel time from Rochester Hills, MI to Delphi's Saginaw location	0.8			A1
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Discuss with J. Nicholes, S. Wieschniewski and B. Krausneck the general procedures relating to vendor P.O. in order to test PO for the most important Vendors.	1.3			A1

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Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Review AR reconciliation as of 12/31/2006 regarding transfer of service business from Saginaw to DPSS.	1.6			A1
Kearns	Matthew R.	MRK	Senior	1/18/2007	E&C - Obtaining year-end schedules for audit from N. Niranjana of E&C	0.6			A1
Kearns	Matthew R.	MRK	Senior	1/18/2007	E&C - Meeting with J. Brooks to discuss year-end PBC status	0.9			A1
Kearns	Matthew R.	MRK	Senior	1/18/2007	E&C - Reviewing mgmt's testing of tooling balances	2.2			A1
Kearns	Matthew R.	MRK	Senior	1/18/2007	E&C - Reviewing mgmt's rollforward control testing	2.3			A1
Kearns	Matthew R.	MRK	Senior	1/18/2007	E&C - Time incurred auditing year-end warranty balances	4.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Audit procedures regarding ethics line reporting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Review of final Q4 accounting memos for DPSS.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Review of DPSS workpapers.	5.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	E&S status update with E. Marold and M. Boehm.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Drafting of a legal letter template for the consolidated audit and foreign statutory audits.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Correspondence with E&Y international teams regarding the legal matters summary.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Research and correspondence with E&Y France regarding capitalized research and development costs in France.	1.2			A1
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - Update call with M. Boehm and A. Krabill.	0.7			A1
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - Performed year-end substantive procedures for the warranty reserves.	2.8			A1
Marold	Erick W.	EWM	Senior	1/18/2007	International - Coordinated the authorization and use of the Delphi SharePoint site to allow international locations to post their journal entry detail.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	Packard - Travel time to Warren, OH from Troy, MI to work on year-end procedures.	3.0			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Preparing J. Nicol for work on the fixed asset rollforwards.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Meeting with S. Harris, D. Greenbury, J. Henning and J. Simpson for year-end update.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Preparation for meeting with new FD.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Review of interim fixed asset workpapers.	1.3			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Meeting with C. Thomkins to discuss open items from interim fixed assets.	1.4			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Review of LCM reserve workpapers	3.5			A1
Nicol	Jeremy M.	JMN	Staff	1/18/2007	T&I-Met with G. Stevons regarding the investment account.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/18/2007	T&I-Performed year end substantive procedures for the investment accounts.	3.7			A1
Nicol	Jeremy M.	JMN	Staff	1/18/2007	T&I-Performed substantive procedures on accounts payable.	4.2			A1
Patel	Sejal	SP	Intern	1/18/2007	Reviewing work papers to review sign-off for Packard Division	1.9			A1
Patel	Sejal	SP	Intern	1/18/2007	Performed substantive test on year end payroll for Packard division	2.4			A1
Pikos	Matthew C.	MCP	Senior	1/18/2007	Performing year-end substantive audit procedures relating to the inventory balance at the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/18/2007	Performing year-end substantive audit procedures on th Liabilities subject to compromise at the Packard Division.	2.9			A1
Pikos	Matthew C.	MCP	Senior	1/18/2007	Performing year-end substantive audit procedures on th Inventory Reserve balance for the Packard Division.	3.1			A1
Powers	Laura	LP	Staff	1/18/2007	E&S - preparing copies of inventory recs.	0.6			A1
Powers	Laura	LP	Staff	1/18/2007	E&S - testing and documenting inventory recs.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/18/2007	Tied-out fixed asset crosscharge to AHG workpaper - made final conclusion on the beginning balance of the FA as of 1/1/2006.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/18/2007	E&C - Review of inventory workpapers with M. Hatzfeld.	3.3			A1
Rothmund	Mario Valentin	MVR	Senior	1/18/2007	E&C - Changes to current workpapers based on review notes provided by M. Hatzfeld.	4.9			A1
Sheckell	Steven F.	SFS	Partner	1/18/2007	Review corporate workpapers	4.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	ACS: Discussed JX AP balance with D. Langford	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	ACS: Met with SOX manager regarding risk and control matrix for ACS	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	ACS: Reviewed accrual reconciliations.	4.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	DPSS: Prepared detailed open items list.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	DPSS: Obtained and reviewed XM shipments recon and detail.	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	DPSS: Reviewed reserve schedules for clerical accuracy	2.4			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Discussion with H. Aquino regarding new engagement code.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Discussion with J. Henning regarding equity investment at Thermal.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Discussion with N. Miller and J. Henning regarding agenda for meeting with S. Harris to discuss Thermal audit status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Review of Thermal interim workpapers.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Meeting with S. Harris, D. Greenbury, N. Miller and J. Henning to discuss audit status of T&I.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Review of AR reserve interim workpapers at Thermal.	2.3			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Review of Thermal interim inventory workpapers.	2.7			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Performed substantive procedures regarding liabilities subject to compromise	0.4			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Tested freight accrual for interim procedures	1.2			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Met with B. Kolb to discuss liabilities subject to compromise and sales procedures	0.6			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Obtained and tested accrued liabilities reconciliations	0.9			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Performed A/R substantive procedures	1.2			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Performed Intercompany YE substantive procedures	2.2			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Reviewed intercompany imbalance reports and testing reconciliations	3.8			A1
Tosto	Cathy I.	CIT	Partner	1/18/2007	Discuss schedule with L. DeMers and D. Kelley	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with C. Failer regarding 2007 staffing.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Work on 2007 staffing model.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Coordination of obtaining 15 Key Controls presentation per M. Hatzfeld.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with M. Sakowski regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with M. Sakowski regarding new contact information for team members.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with S. Sheckell, A. Menth and T. Manire regarding Updated: Audit and Legal Issues meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Revise consent and undertaking per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Research and locate InSights document regarding the CEO Perspective on the Audit Committee per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Update Audit Status Meeting deck per S. Sheckell.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Assist K. Barber with DGL password issues.	0.9			A1
Barwin	Kristen N.	KNB	Staff	1/19/2007	E&S - Meet with E. Marold, A. Krabill, M. Boehm, R. Hofmann, M. Wilkes, and M. McWhorter to discuss the status of open items	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/19/2007	E&S - Create depreciation reasonableness spreadsheet	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/19/2007	E&S - Obtain and organize all documentation related to Mexico inventories	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/19/2007	E&S - Tie out fixed asset rollforward	2.6			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Coordinated meeting to discuss XM accounting with C. Anderson.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Discussed accrual review notes with J. Harbaugh.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Discussed year-end warranty procedures with E.R. Simpson.	0.3			A1

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Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Assisted S. Shekell in review of substantive workpapers.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Reviewed and revised AR reserve lead schedule and analytics	0.6			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Discussed assumptions of Cuneo E&O reserve with A. Krabill and J. Harbaugh.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Review of Best Buy and Circuit City rebate agreements.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Reviewed XM agreements with S. Shekell.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Review of AR year-end workpapers	1.3			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Prepared memorandum summarizing Cuneo inventory procedures.	1.7			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	E&S YE - Status update call with E. Marold	0.4			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	E&S YE - Open items status conference call with M. Wilkes, R. Hofmann and M. McWhorter.	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Met with L. Briggs to discuss Intercompany year end testing	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Met with L. Briggs to discuss Intransit Inventory year end testing	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Performed Year End testing of Accounts Payable	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Met with L.Irrer to discuss Accounts Payable year end testing	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Performed Year End testing of Intercompany	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Performed Year End testing of Inventory	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Performed Year End testing of Prepaid	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Performed Year End testing of Revenue and Expenses	2.6			A1
DeMers	Laurie A.	LAD	Senior Manager	1/19/2007	Review and respond to client emails regarding return to provision.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	1/19/2007	Meeting with J. Erickson, T. Tamer and J. Hegelmann to discuss material return to provision adjustments..	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/19/2007	Review and document return to provision workpaper review, description of each material return to provision adjustment.	4.6			A1

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Ford	David Hampton	DHF	Staff	1/19/2007	Packard: Performed substantive audit procedures on the property tax accrual.	2.1			A1
Ford	David Hampton	DHF	Staff	1/19/2007	Packard: Performed fixed asset worksteps by tying rollforward into schedules, obtaining reconciliations, inquiring about the status of impairment testing and reviewing changes.	2.8			A1
Harbaugh	James M.	JMH	Senior	1/19/2007	DPSS - Documenting memo for Inventory Reserves testing	2.1			A1
Harbaugh	James M.	JMH	Senior	1/19/2007	DPSS - Completing documentation related to Inventory Reserves testing	3.1			A1
Harbaugh	James M.	JMH	Senior	1/19/2007	DPSS - Clearing review notes from AR confirmation testing.	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	YE - Preparation of e-mail to S. Ferguson, K. Keown, and E. Trumball regarding details of new charge code	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	YE - Review e-mail from H. Aquino re: new billing charge code	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	YE - Provision to Return -meet with J. Erickson of Delphi to return client provision to return original documents	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	YE - Meet with J. Erickson, T. Tamer, and L DeMers re: discuss select items on the provision to return reconciliation	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	YE - Provision to Return - work on understanding and documenting provision to return	6.4			A1
Horner	Kevin John	KJH	Staff	1/19/2007	Packard YE: meeting with N. Miller to discuss status of testing performed so far.	0.6			A1
Horner	Kevin John	KJH	Staff	1/19/2007	Packard YE: meeting with C. High to go over December allied imbalance report.	0.8			A1
Horner	Kevin John	KJH	Staff	1/19/2007	Packard YE: meeting with N. Leach to go through follow-up questions relating to in-transit inventory calculations.	0.9			A1
Horner	Kevin John	KJH	Staff	1/19/2007	Packard YE: completed tie out of supporting documentation for the in-transit inventory balances that met our scope in conjunction with our intercompany testing.	2.3			A1
Horner	Kevin John	KJH	Staff	1/19/2007	Packard YE: worked on the testing of the allied imbalance report and worked on substantive procedures for intercompany balances.	2.7			A1

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Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discussion with B. Krausneck regarding status of information requested and received to date.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discussion and select a sample of significant PO's to Review based on audit work program.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discuss with L. Irrer the Dacor error incurred as of 12/05 and reversed in January 2006.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - travel time from Rochester Hills, MI to Delphi's Saginaw location	0.8			A1
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discussion with R. Maciola and B. Krausnec regarding available analytical reviews for Steering Division worldwide and TB 00132.	1.1			A1
Kearns	Matthew R.	MRK	Senior	1/19/2007	E&C - Meeting with PwC to discuss status of rollforward/round 2 testing of controls	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/19/2007	E&C - Assisting E&Y staff members with fixed asset year-end testing procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/19/2007	E&C - Working on preparing Villeron restructuring accrual package together for E&Y France	2.6			A1
Kearns	Matthew R.	MRK	Senior	1/19/2007	E&C - Preparing journal entry testing for substantive procedures	3.6			A1
Kennedy	Gareth L.	GLK	Manager	1/19/2007	Call with S. Sheckell and J. Simpson to discuss bond model for worker's compensation and adverse case reserve development	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	Review of DPSS workpapers.	4.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	E&S status update with E. Marold and M. Boehm.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	Drafting of legal letter template for the consolidated audit and foreign statutory audits.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	Meeting with M. McGuire and J. Montgomery to discuss the process for obtaining internal legal letters for international locations statutory audits and our process for litigation confirmation for the consolidated audit.	2.0			A1
Marold	Erick W.	EWM	Senior	1/19/2007	E&S - Discussed process with L. Powers of how to agree the observed inventory quantities into the final perpetual.	1.2			A1

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Marold	Erick W.	EWM	Senior	1/19/2007	E&S - Update call with E&S managers regarding status of year-end audit.	1.2			A1
Marold	Erick W.	EWM	Senior	1/19/2007	E&S - Agreed inventory observation detail into final perpetual based on guidance from N. Miller.	2.3			A1
Miller	Nicholas S.	NSM	Manager	1/19/2007	Packard - Meeting with F. Nance to discuss rollforward testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	1/19/2007	Packard - Meeting with J. Lowry to go over tooling amortization.	0.4			A1
Miller	Nicholas S.	NSM	Manager	1/19/2007	Packard - Review of interim AP testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/19/2007	Packard - Meeting with C. Zerull to discuss year-end matters.	2.6			A1
Miller	Nicholas S.	NSM	Manager	1/19/2007	Packard - Meeting with T. Taylor from PwC to walkthrough tooling and fixed asset testing.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	1/19/2007	T&I-Met with R. Burrell regarding accounts payable.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/19/2007	T&I-Performed year end substantive procedures on accounts payable.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	1/19/2007	T&I-Created fixed asset rollforward for interim to year end (1230).	2.4			A1
Nicol	Jeremy M.	JMN	Staff	1/19/2007	T&I-Prepared fixed asset rollforward for interim to year end.	3.4			A1
Patel	Sejal	SP	Intern	1/19/2007	Packard - Preparation of Shipping cutoff statements	2.1			A1
Patel	Sejal	SP	Intern	1/19/2007	Packard - Travel time from Warren, Ohio to Troy, Michigan.	3.9			A1
Pikos	Matthew C.	MCP	Senior	1/19/2007	Packard - Prepared a listing of open items.	0.7			A1
Pikos	Matthew C.	MCP	Senior	1/19/2007	Performing year-end substantive audit procedures on th Investment balances at the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/19/2007	Performing year-end substantive audit procedures on th Liabilities subject to compromise at the Packard Division.	2.1			A1
Pikos	Matthew C.	MCP	Senior	1/19/2007	Performing year-end substantive audit procedures on th Inventory Reserve balance for the Packard Division.	2.3			A1
Pikos	Matthew C.	MCP	Senior	1/19/2007	Performing year-end substantive audit procedures relating to the inventory balance at the Packard Division.	2.4			A1
Powers	Laura	LP	Staff	1/19/2007	E&S - preparing copies of inventory recs	0.5			A1

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Powers	Laura	LP	Staff	1/19/2007	E&S - receiving explanation of how to agree physical inventory test counts into subledger from E. Marold and beginning testing	0.9			A1
Powers	Laura	LP	Staff	1/19/2007	E&S - agreeing physical inventory test counts into subledger	1.0			A1
Powers	Laura	LP	Staff	1/19/2007	E&S - reviewing open steps under activity 7 and obtaining PwC testing of controls and photocopying their documentation	1.2			A1
Powers	Laura	LP	Staff	1/19/2007	E&S - testing and documenting inventory recs	2.5			A1
Rothmund	Mario Valentin	MVR	Senior	1/19/2007	E&C - Started clearing inventory review notes	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/19/2007	E&C - Review of inventory workpapers with M. Hatzfeld.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/19/2007	E&C - Changes to current workpapers based on review notes provided by M. Hatzfeld.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	1/19/2007	E&C- Performed our selection of the fixed asset additions for year end.	3.4			A1
Saimoua	Omar Issam	OIS	Staff	1/19/2007	E&C- Prepared workpapers for Manager walkthrough	3.6			A1
Schwandt	Lisa N.	LNS	Staff	1/19/2007	Corporate Interim-Called banks for bank confirmation status (faxed documents and received documents to update the bank confirmation schedule).	7.5			A1
Schwandt	Lisa N.	LNS	Staff	1/19/2007	Corporate YE-Retrieved documents for necessary authorization, and faxed them to the appropriate personnel.	1.5			A1
Sheckell	Steven F.	SFS	Partner	1/19/2007	Review corporate workpapers	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/19/2007	Review DPSS workpapers	4.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/19/2007	DPSS: Made sales cut-off samples and discussed with client - subsequently obtained a more appropriate sample selection.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/19/2007	DPSS: Reviewed LSC and revenue and expense PBC and discussed with E&Y Team.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/19/2007	DPSS: Clerically tested XM rollforward schedule	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/19/2007	DPSS: Reviewed warranty accrual workpapers	3.1			A1
Simpson	Jamie	JS	Senior Manager	1/19/2007	Preparation of email to D. Sherbin regarding consents/waivers and GIS.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/19/2007	Meeting with A. Ranney, R. Reimink, and B. Murray to discuss OPEB and FAS 112 participant data testing.	1.6			A1

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Simpson	Jamie	JS	Senior Manager	1/19/2007	Discussion with A. Ranney regarding pension testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/19/2007	Discussion with H. Aquino regarding proxy fee disclosures and other fee matters.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/19/2007	Discussion with M. Hatzfeld regarding internal controls 15 key controls.	0.4			A1
Stille	Mark Jacob	MJS	Senior	1/19/2007	Follow-up with M. Repogle regrinding change listings for databases for Treasury applications.	0.3			A1
Stille	Mark Jacob	MJS	Senior	1/19/2007	Follow-up with E. Rowe regarding members of groups with Administrator rights on Treasury applications Operating Systems.	0.7			A1
Tait	Kristin M.	KMT	Staff	1/19/2007	T & I - Met with C. Tompkin to discuss the freight accrual calculation	0.6			A1
Tait	Kristin M.	KMT	Staff	1/19/2007	T & I - Tested freight accrual for interim procedures	3.2			A1
Tait	Kristin M.	KMT	Staff	1/19/2007	T & I - Met with R. Burrel to discuss Material In-Transit Inventory	1.1			A1
Tait	Kristin M.	KMT	Staff	1/19/2007	T & I - Obtained and tested accrued liabilities reconciliations	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/20/2007	Correspondence with A. Krabill regarding team contact list and other engagement matters.	0.2			A1
Barwin	Kristen N.	KNB	Staff	1/20/2007	E&S - Tie out fixed asset rollforward	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/20/2007	E&S - Clear review notes regarding revenue from E. Marold	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/20/2007	E&S - Create fixed asset depreciation worksheet	2.6			A1
Barwin	Kristen N.	KNB	Staff	1/20/2007	E&S - Update cycle count documentation and clear review notes regarding cycle counts from E. Marold.	2.8			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	DPSS YE - Discussed warranty and inventory review notes with S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	DPSS YE - Review of DPSS warranty workpapers.	1.6			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	Discussed AP approach at Powertrain with O. Saimoua	0.4			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	Met with J. Henning and A. Krabill to determine appropriate inventory rollforward analytic procedures at year-end.	0.5			A1

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Boehm	Michael J.	MJB	Manager	1/20/2007	Drafted correspondence for engagement team regarding Inventory Rollforward procedures at SAP divisions.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	Met with D. Chamarro and M. Hatzfeld to discuss Saginaw tooling status.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	Met with J. Henning, A. Krabill, M. Hatzfeld, D. Chamarro and M. Kearns to discuss E&Y approach to tooling across divisions.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	1/20/2007	Steering-Meet with M. Hatzfeld, M. Boehm and G. Imberger to discuss specific tooling procedures for Saginaw.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/20/2007	Steering-Reviewed tooling support prepared by PwC.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/20/2007	Steering-Meet with A. Krabill, J. Henning, and M. Hatzfeld to discuss tooling.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	1/20/2007	Steering-Performed year end audit procedures for inventory specifically looking at inventory capitalization and inventory turnover.	2.4			A1
Craig	Tashawna N.	TNC	Staff	1/20/2007	Saginaw - Prepared Revenue and Expenses Fluctuation Analysis	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/20/2007	Saginaw - Year End testing of In-transit inventory	4.4			A1
Ford	David Hampton	DHF	Staff	1/20/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	1.4			A1
Harbaugh	James M.	JMH	Senior	1/20/2007	ACS - Discussion with M. Hatzfeld and E. Simpson regarding status of ACS work	1.1			A1
Harbaugh	James M.	JMH	Senior	1/20/2007	DPSS - Drafting Warranty Reserve testing memo	2.1			A1
Harbaugh	James M.	JMH	Senior	1/20/2007	DPSS - Completing Inventory Reserves analytics	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/20/2007	Walk J. Henning through audit approach of inventory, accounts receivable, accounts payable, accruals, warranty	6.7			A1
Henning	Jeffrey M.	JMH	Partner	1/20/2007	Review of E&C interim audit workpapers and status of key issues areas (reviewed inventory, A/R, A/R reserve: AP, Accrued Liabilities and Warranty)	3.9			A1
Henning	Jeffrey M.	JMH	Partner	1/20/2007	Discussions with M. Hatzfeld and G. Imberger re: control test results at Saginaw division	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/20/2007	Packard YE: began work on shipment cut-off testing.	0.8			A1
Horner	Kevin John	KJH	Staff	1/20/2007	Packard YE: worked on accounts receivable lead sheet and fluctuation analysis.	1.9			A1
Imberger	Guido	GI	Senior Manager	1/20/2007	Saginaw - Redefine Tooling worksteps.	0.2			A1
Imberger	Guido	GI	Senior Manager	1/20/2007	Saginaw - Review workprogram Revenue and OAR workprogram for Saginaw location.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/20/2007	Saginaw - Review information received on vendor prepaid ALPs regarding recovery.	0.4			A1
Kearns	Matthew R.	MRK	Senior	1/20/2007	E&C - Updating engagement executives of interim work performed during their review of interim workpapers	5.8			A1
Kearns	Matthew R.	MRK	Senior	1/20/2007	E&C - Attending meeting with J. Henning, A. Krabill, M. Hatzfeld, and M Boehm to discuss the status of tooling audit procedures.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/20/2007	Discussions with S. Sheckell regarding YE audit issues.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/20/2007	Discussions with M. Boehm and E. Marold regarding E&S divisional audit status and audit matters.	1.2			A1
Marold	Erick W.	EWM	Senior	1/20/2007	E&S - Performed analytical review procedures of the accounts payable balances.	2.3			A1
Marold	Erick W.	EWM	Senior	1/20/2007	E&S - Audited the year-end purchase price variance adjustment.	2.7			A1
Miller	Nicholas S.	NSM	Manager	1/20/2007	Call with J. Nicol to work on tie-out of files for the SAP physical inventory test counts.	0.5			A1
Miller	Nicholas S.	NSM	Manager	1/20/2007	Packard - Finalization of review of interim accounts payable workpapers.	0.5			A1
Miller	Nicholas S.	NSM	Manager	1/20/2007	Packard - Review of interim trial balance to ensure all accounts had been appropriately addressed.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/20/2007	Packard - Review of interim fixed asset testing.	2.2			A1
Miller	Nicholas S.	NSM	Manager	1/20/2007	Packard - Review of year-end investments rollforward testing, and finalizing interim investments testing documentation.	2.8			A1
Pikos	Matthew C.	MCP	Senior	1/20/2007	Performing year-end substantive audit procedures on th liabilities subject to compromise account at the Packard Division.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/20/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	3.2			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - reviewing PwC's round 2 testing of financial reporting controls	0.3			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - reviewing PwC's testing of annual review of the supplier master file	0.3			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - reviewing PwC's testing of 2006 contracts related to pre-production design and development	0.4			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - reviewing PwC's round 2 testing of treasury and expenditures controls	0.7			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - agreeing physical inventory test counts into subledger for location DA01	0.8			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - agreeing physical inventory test counts into subledger for location DA64	0.8			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - reviewing PwC's round 2 testing of inventory and revenue controls	0.8			A1
Ranney	Amber C.	ACR	Senior	1/20/2007	Corporate Interim-Performing audit procedures for testing of Pension/OPEB liabilities.	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/20/2007	AHG - Meeting with M. Hatzfeld to review the inventory workpapers	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/20/2007	E&C - Meeting with M. Hatzfeld to review the inventory workpapers.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	1/20/2007	E&C- Cleared review notes relating to the fixed asset reconciliation testing as part of the fixed asset interim procedures.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	1/20/2007	E&C- Cleared review points relating to the fixed asset additions testing as part of the interim procedures.	4.2			A1
Schwandt	Lisa N.	LNS	Staff	1/20/2007	Corporate YE-Obtaining information from Hyperion to compare trial balances for year end figures.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	1/20/2007	Corporate YE-Formatting document for Ethics Hotline reports.	3.0			A1
Sheckell	Steven F.	SFS	Partner	1/20/2007	Review year-end workpapers	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/20/2007	Discuss various accounting topics with A Brazier	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/20/2007	ACS: Met with J. Harbaugh and M. Hatzfeld regarding status of ACS open items.	0.6			A1

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Simpson	Emma-Rose S.	ESS	Staff	1/20/2007	ACS: Prepare email to team requiring that they balance to our AP CAAT	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	1/20/2007	DPSS: Reviewed open steps in AWS file and consult with E&Y Manager or added to detail open items list	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/20/2007	DPSS: Cleared open notes and made selections for AR	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/20/2007	DPSS: Finalized year end analytics for year-end	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/20/2007	Review of worker's compensation actuarial review memorandum.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/20/2007	General review of interim workpapers for T&I.	2.2			A1
Tait	Kristin M.	KMT	Staff	1/20/2007	T&I - Performed year end Accounts Receivable procedures	1.0			A1
Tait	Kristin M.	KMT	Staff	1/20/2007	T&I - Performed inventory reserve substantive procedures	1.2			A1
Tait	Kristin M.	KMT	Staff	1/20/2007	T&I - Performed Inventory substantive procedures	3.6			A1
Wardrobe	Peter J.	PJW	Senior	1/20/2007	Review and documentation of SAP application controls testing.	2.2			A1
Yang	Jinglu	JY	Senior	1/20/2007	Working on bank reconciliation outstanding questions	1.1			A1
Yang	Jinglu	JY	Senior	1/20/2007	Working on entity level control and follow up	5.4			A1
Chamarro	Destiny D.	DDC	Staff	1/21/2007	Steering-Performed Inventory audit procedures relating to LCM Analysis, Inventory Lead Sheet, and Inventory Capitalization	3.2			A1
Patel	Sejal	SP	Intern	1/21/2007	Packard - Travel time from Troy, MI to Warren, OH.	3.6			A1
Simpson	Jamie	JS	Senior Manager	1/21/2007	Review of pension/OPEB audit programs.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	1/21/2007	Documentation of application controls SAS-65 memo	1.6			A1
Wardrobe	Peter J.	PJW	Senior	1/21/2007	Review and documentation of SAP application controls testing.	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Correspondence with J. Simpson regarding Estimate Staffing for 2007 ARMS.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Review and coordinate responses received regarding int'l fees.	0.7			A1

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Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Work on Estimate Staffing for 2007 ARMS.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Correspondence with international locations regarding deliverables per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Preparation of email regarding Delphi Corporation - International Tax Fee Template to international tax contacts.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Preparation of email to audit partners regarding Delphi Audit and Audit Related Fee Reporting.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Correspondence with S. Poston and J. Simpson regarding Delphi Hierarchy Chart.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Work on revisions to Audit Status Meeting January 24, 2007 per K. Asher and S. Sheckell.	0.9			A1
Barwin	Kristen N.	KNB	Staff	1/22/2007	E&S - Clear review notes related to revenue Sarbanes-Oxley testing.	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/22/2007	E&S - Calculate depreciation reasonableness and request documentation regarding depreciation	1.6			A1
Barwin	Kristen N.	KNB	Staff	1/22/2007	E&S - Document fixed asset disposal	1.8			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Discussed transfer agent confirmation w. R. Reimink	0.2			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	E&S YE - Call with S. Uppal regarding CWIP audit requests.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Met with J. Volek to discuss year-end cash confirmation procedures, open reconciliations from 9/30 and year-end requests.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Preparation of schedule for J. Volek regarding open bank reconciliations.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Preparation of template to assist management in testing of officer expense testing.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Correspondence with L. Gabbard and G. Deane regarding template to assist management in testing of officer expense testing.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Met with L. Gabbard and G. Deane to discuss officer expense testing and EY SAS 65 procedures.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	DPSS YE - Discussion with C. Carlson regarding revenue and expense analytics.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	DPSS YE - Update call with E.R. Simpson and J. Harbaugh regarding open audit requests.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	DPSS YE - Review of significant XM contracts.	1.3			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Review of additions to entity level testing workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Preparation of guidance to team regarding inventory rollforward procedures.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Review of TSRS additions to ICFC for IT entity level considerations.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Discussion of inventory rollforward procedures with A. Krabill and S. Sheckell.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Status update regarding SAP control testing and Workstream testing with S. Pacella and J. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Participated in engagement team conference call to set busy season expectations and discuss anticipated reporting timeline.	0.4			A1
Cash	Kevin L.	KLC	Partner	1/22/2007	Review of ITGC status	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Performed year end audit procedures for inventory specifically looking at inventory capitalization and inventory turnover.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Meet with D. Gustin to discuss Accounts Receivable Rollforward Analytics.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Performed year audit procedures relating to Liabilities Subject to Compromise.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering- Team update meeting w/G. Imberger, K. Tau, S. Craig and D. Chamarro.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Worked on inventory analytics to satisfy year end audit procedures.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Discussed tooling procedures with K. Tau.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Meet with D. Huston to discuss E&O reserve.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Performed Inventory audit procedures relating to LCM Analysis, Inventory Lead Sheet, and Inventory Capitalization	2.1			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Performed year end audit procedures on Accounts receivable specifically looking at cut off testing and accounts receivable analytics.	3.1			A1
Craig	Tashawna N.	TNC	Staff	1/22/2007	Saginaw - Met with L. Irrer regarding YE testing of Prepaids	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/22/2007	Saginaw - Team Update Meeting	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/22/2007	Saginaw - Year End testing of Prepaid Expenses	3.6			A1
Craig	Tashawna N.	TNC	Staff	1/22/2007	Saginaw - Year End testing of Accounts Payable	4.6			A1
Ferguson	Stephen J.	SJF	Executive Director	1/22/2007	Review sample reporting package	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	1/22/2007	Meet w/ E. Trumbull & K. Keown to review sample reporting package & discuss issues to prepare for U.S. int'l tax provision review	2.0			A1
Ford	David Hampton	DHF	Staff	1/22/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	2.1			A1
Ford	David Hampton	DHF	Staff	1/22/2007	Packard- Performed testing of property tax and sales tax accruals.	2.6			A1
Ford	David Hampton	DHF	Staff	1/22/2007	Packard- Performed testing of fixed assets including CWIP balances and understanding the effects of the impairment charge taken in 2005.	3.1			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Review email regarding legal procedures to be performed by the division from A. Krabill	0.1			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Reply to Liabilities Subject to Compromise email from N. Miller	0.1			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Reply to DPSS receivable balance inquiry from E. Simpson	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Discuss status of audit areas with staff	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Discuss status of audit with entire Delphi team	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Auditing year-end tooling rollforward	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Discuss audit areas with K. Tait and J. Nicol.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Conference call regarding YE status with Delphi team.	0.7			A1
Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Responding to questions from E.R. Simpson	1.6			A1
Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Reviewing Accrual testing	2.1			A1
Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Reviewing Warranty Reserves testing	2.3			A1
Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Following-up on open requests with R. Nedadur, P. Kratz, and C. Carlson	2.4			A1
Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Testing Inventory reserves	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/22/2007	Review of interim workpapers related to AR billing reserve, inventory observation.	6.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - Provision to Return - review work papers to ensure preparer has signed-off on all work papers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - Provision to Return - review tax procedures check list to ensure all steps in the provision to return have been covered	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - Provision to Return - update work paper index to include provision to return items	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - 404 - Prepare templates for populating test plan results	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - 404 - Begin 404 testing, record evidence of controls being met based on Q3 documents for Non-U.S controls	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - Provision to Return - complete work paper tie out of supporting schedules provided.	4.1			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: Delphi team conference call	0.3			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: gave instructions to S. Patel on how to complete shipping cut-off testing.	0.3			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: discussed follow-up questions on daily sales schedule for accounts receivable testing with D. Vogel.	0.6			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: discussed accounts receivable procedures with M. Pikos.	0.9			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: completed analytics on daily sales schedule for accounts receivable testing.	1.8			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: completed accruals audit procedures on accounts that met our scope.	2.6			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Modify workplan for Revenue and Expenses.	0.3			A1

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Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Meeting B. Krausneck regarding update of pbc list.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Review I/C Imbalance Report Saginaw Steering Division and prepare pivot table for reconciliation purposes.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Meeting with S. Craig to explain workprogram on Revenue and Expenses	0.8			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - team update meeting	0.9			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Review overall analytical review income statement Steering Division as of 12/31/2006.	1.1			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Update meeting with AFD regarding audit status.	1.1			A1
Kearns	Matthew R.	MRK	Senior	1/22/2007	E&C - Attending meeting with A. Krabill, J. Simpson, M. Hatzfeld, and others to discuss status of year-end audit.	0.3			A1
Kearns	Matthew R.	MRK	Senior	1/22/2007	E&C - Reviewing management's interim testing and preparing for meeting with G. Halleck	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/22/2007	E&C - Meeting with G. Halleck to discuss tooling accounting at the division as well as review a sample of the interim testing	1.4			A1
Kearns	Matthew R.	MRK	Senior	1/22/2007	E&C - Assisting E&Y staff members with year-end audit procedures over fixed assets and LSC testing	2.3			A1
Kearns	Matthew R.	MRK	Senior	1/22/2007	E&C - Reviewing Mgmt's tooling testing	4.4			A1
Keown	Karen M.	KMK	Senior Manager	1/22/2007	Meet with S. Ferguson and E. Trumbull to go over dry run of tax package in preparation for 2006 foreign provision	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Discussion with S. Sheckell and M. Boehm and review of the related memo regarding divisional year-end inventory roll-forward testing.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Discussion of YE DPSS audit matters with C. Anderson.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Status call on YE audit work at E&S with M. Boehm and E. Marold.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Discussion with E. Rukes regarding E&Y Germany year end audit matters.	0.7			A1

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Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Review of year-end European reporting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Conference call with Delphi audit team to discuss year-end timing.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Meeting with S. Sheckell to discuss the status of various YE audit matters.	1.1			A1
Marold	Erick W.	EWM	Senior	1/22/2007	Corporate - Meeting with J. Hunt and ERCI Consultants to discuss consolidated approach to accumulating environmental remediation costs.	0.6			A1
Marold	Erick W.	EWM	Senior	1/22/2007	Corporate - Participated in the team responsibility meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Met with R. Hoffman to discuss the KDAC investment rollforward.	1.1			A1
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Participated in the tooling update meeting with internal audit.	1.1			A1
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Reviewed in-transit inventory reconciliation.	1.6			A1
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Meeting with K. Bellis to obtain and discuss year end audit requests.	1.7			A1
Marold	Erick W.	EWM	Senior	1/22/2007	Team update meeting regarding the expected completion of audit procedures.	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - Explanation of inventory situation as of year end.	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - Prepare support for the accrual workpapers.	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	Participation in team year end call to discuss timing and expectations.	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - Documentation cleanup of Liab. Sub. to Comp. workpapers	0.5			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - Liabilities subject to compromise testing per worksteps in AWS (analytic).	0.6			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - Liabilities subject to compromise testing per worksteps in AWS (clerically testing).	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/22/2007	Packard - Time spent with C. Zerull discussing open items for the audit.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/22/2007	Packard - Time spent reviewing fixed assets.	2.7			A1
Miller	Nicholas S.	NSM	Manager	1/22/2007	Packard - Discussions with M. Hatzfeld regarding the status of the audit.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/22/2007	Packard - Time spent reviewing AR and Billing Reserve workpapers.	4.1			A1
Nicol	Jeremy M.	JMN	Staff	1/22/2007	T&I-Met with R. Burrell regarding accounts payable substantive procedures.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/22/2007	T&I-Documented accounts payable substantive procedures.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	1/22/2007	T&I-Performed fixed asset substantive audit procedures.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	1/22/2007	T&I-Performed accounts payable substantive audit procedures.	3.9			A1
Patel	Sejal	SP	Intern	1/22/2007	Performing Shipping cut-off procedure related to inventory at Packard Division	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/22/2007	Performing year-end substantive audit procedures on the liabilities subject to compromise account at the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/22/2007	Packard - Performing the detailed review of the inventory test counts agreement to the inventory compilation prepared by the S. Patel.	3.1			A1
Pikos	Matthew C.	MCP	Senior	1/22/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	3.2			A1
Powers	Laura	LP	Staff	1/22/2007	DPSS - documenting additional support received from D. Peebles	0.3			A1
Powers	Laura	LP	Staff	1/22/2007	DPSS - Coordinating sending I/C profit analysis to J. Harbaugh	0.4			A1
Powers	Laura	LP	Staff	1/22/2007	E&S - discussing outstanding A/R documents from K. Bellis	0.6			A1
Powers	Laura	LP	Staff	1/22/2007	E&S - summarizing and documenting review of PwC's round 2 control testing	1.2			A1
Powers	Laura	LP	Staff	1/22/2007	E&S - reviewing A/R account recs received from K. Bellis	1.4			A1
Powers	Laura	LP	Staff	1/22/2007	E&S - testing sales volume immediately before and after year end	1.9			A1
Powers	Laura	LP	Staff	1/22/2007	E&S - reviewing PwC's round 2 testing of journal vouchers	3.7			A1
Ranney	Amber C.	ACR	Senior	1/22/2007	Corporate Interim-Performing audit procedures for testing of Pension/OPEB liabilities.	7.8			A1
Ranney	Amber C.	ACR	Senior	1/22/2007	Dayton YE-Coordinating year-end timing for the Dayton Service Center audit with F. Dunford.	0.4			A1

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Ranney	Amber C.	ACR	Senior	1/22/2007	Corporate Year-end- Coordinating with R. Reimink our procedure of pension testing confirmation with the actuary.	0.3			A1
Ranney	Amber C.	ACR	Senior	1/22/2007	Corporate YE- Coordinating a meeting with the corporate audit team to discuss status of year-end audit procedures.	0.5			A1
Ranney	Amber C.	ACR	Senior	1/22/2007	Corporate YE- Contacting R. Reimink, J. Volek and J. Lamb to follow-up on open audit requests for year-end testing.	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2007	E&C - Reviewed Year-end non- productive inventory reserve and related workdocuments and reached a conclusion on the reasonableness of the reserve.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2007	AHG - Reviewed Year-end productive inventory reserve and related workdocuments and reached a conclusion on the reasonableness of the reserve.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2007	AHG - Prepared summary sheet for inventory tie-outs	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2007	E&C - Discussed the inventory rollforward with M. Kloss.	3.3			A1
Saimoua	Omar Issam	OIS	Staff	1/22/2007	E&C- Met with G. Halleck to discuss interim fixed asse open items.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	1/22/2007	E&C- Obtained the accumulated depreciation roll-forward and performed audit related procedures.	5.1			A1
Saimoua	Omar Issam	OIS	Staff	1/22/2007	E&C- Performed audit related procedures related to the new fixed asset addition testing as part of year end procedures	4.8			A1
Schwandt	Lisa N.	LNS	Staff	1/22/2007	Corporate YE- Updating consolidating and division leve Hyperion file for YE figures.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	1/22/2007	Corporate YE- Organized spreadsheets with division level trial balance information in Hyperion for the YE.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	1/22/2007	Corporate YE- Contacted Delphi employees regarding bank reconciliations not yet received for Cash workpapers.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	1/22/2007	Corporate YE- Contact banks to receive bank confirmations via fax and mail for those not received yet.	2.9			A1
Sheckell	Steven F.	SFS	Partner	1/22/2007	Review corporate year end account analysis	2.0			A1

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Sheckell	Steven F.	SFS	Partner	1/22/2007	Review staffing plans	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/22/2007	Preparation for meeting with R. O'Neal.	0.7			A1
Sheckell	Steven F.	SFS	Partner	1/22/2007	Communicate with various international timely locations	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS: Followed-up with client regarding questions on warranty accrual.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS: Clerically tested warranty accrual	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS Documented Intercompany AR and AP	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS Discussed workplan with M. Boehm	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS: Reviewed all open items and discussed with client to esure their understanding and follow-up.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS: Cleared review notes.	4.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS: Assisted J. Harbaugh with review of workpapers.	1.9			A1
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with A. Ranney regarding pension audit program.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with H. Aquino regarding proxy fee disclosures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/22/2007	Review of Delphi staffing for 2007	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/22/2007	Conf. call with entire Delphi team to discuss year-end timing.	0.3			A1
Stille	Mark Jacob	MJS	Senior	1/22/2007	Testing of GM periodic review testing.	1.6			A1
Stille	Mark Jacob	MJS	Senior	1/22/2007	Testing of GM new user process and follow-up with M. Michaluk relating to documentation provided.	1.9			A1
Stille	Mark Jacob	MJS	Senior	1/22/2007	Testing of GM program change process and follow-up with A. Sutton related to open items and follow-up questions.	3.1			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Met with senior to discuss year end substantive procedures	0.4			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Met with B. Kolb regarding pre-petition liabilities	0.6			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Met with J. Jurasek regarding accounts receivable procedures and pre-petition liabilities	0.6			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Performed Inventory substantive procedures	0.6			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Prepared an AR reserve analytic	0.6			A1

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Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Obtained and reviewed the accrued liability-customer deposit reconciliation	0.8			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Tested AR reserve reconciliations	3.4			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Tested the freight accrual calculation	3.8			A1
Tau	King-Sze	KST	Senior	1/22/2007	Saginaw - Working on tooling testing.	0.6			A1
Tau	King-Sze	KST	Senior	1/22/2007	Saginaw - Discussion with D. Chamarro regarding year-end worksteps and status update of open items.	1.3			A1
Tau	King-Sze	KST	Senior	1/22/2007	Saginaw - Reviewing PwC testing that they performed on tooling.	6.6			A1
Tosto	Cathy I.	CIT	Partner	1/22/2007	Briefly discuss schedule for current week with L. DeMers	0.2			A1
Tosto	Cathy I.	CIT	Partner	1/22/2007	Preparation of emails related to Mexico	0.2			A1
Trumbull	Eric J.	EJT	Manager	1/22/2007	Reviewing tax package, tax provision checklist, and audit memo re FAS 109 with K. Keown and S. Ferguson	2.5			A1
Yang	Jinglu	JY	Senior	1/22/2007	Participation in team year end call to discuss timing and expectations.	0.3			A1
Yang	Jinglu	JY	Senior	1/22/2007	Working on bank confirmations follow-up	1.9			A1
Yang	Jinglu	JY	Senior	1/22/2007	Working on bank reconciliation outstanding questions	2.8			A1
Yang	Jinglu	JY	Senior	1/22/2007	Working on entity level control and follow up	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Provide A. Krabill with international deliverables received per his request.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Coordination of meeting with I. Dennis per K. Asher, S. Sheckell and A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Correspondence with S. Sheckell regarding meeting related to (Response from the SEC OCA Accounting Group - Interpretations -Delphi Corporation Response to Informational Request).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Correspondence with M. Sakowski regarding color copies of Delphi meeting presentation.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Coordination of Color Copies of Delphi meeting presentation with V. Singleton per K. Asher.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Miscellaneous activities such as providing assistance to engagement team.	0.8			A1

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Asher	Kevin F.	KFA	Partner	1/23/2007	Review of the 2006 ICFC documentation and related entity level controls	3.9			A1
Barber	Keither A.	KAB	Senior	1/23/2007	JE/DGL - Created DGL procedures documentation to extract Quarter Mainframe JV Dataset.	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/23/2007	E&S - Document and discuss disposal request forms for Fixed Assets	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/23/2007	E&S - Prepare selections for construction in process 2006 spending.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Discussion with D. Langford regarding AR Reserve reconciliations and Federal Mogul-related portion of analysis.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Review of intercompany profit elimination schedules prepared by division and submitted to Corporate.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Review of year-end substantive inventory workpapers.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Review of year-end warranty reserve workpapers.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Review of accrual workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Review of year-end inventory reserve workpapers.	2.3			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	E&S YE - Discussed E&S year-end timing with A. Krabill.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	E&S YE - Status update call with E. Marold.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	Conference call with A. Krabill, N. Miller, J. Simpson, A. Ranney, N. Yang and E. Marold regarding Corporate year-end audit responsibilities.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year end audit procedures for inventory specifically looking at inventory capitalization and inventory turnover.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Discussed with S. Craig audit procedures relating to intransit.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Discussion with D. Huston, D. Benway, S. Craig and D. Chamarro regarding inventory intransit.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year end audit procedures on accounts receivable specifically looking at cut off testing and accounts receivable analytics.	0.7			A1

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Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Meet with D. Huston to discuss gross margin analysis explanations.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year audit procedures relating to Accounts Payable.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed Inventory audit procedures relating to LCM Analysis, Inventory Lead Sheet, and Inventory Capitalization	1.6			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year end audit procedures for the Accounts Receivable rollforward	2.3			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year end audit procedures for Accounts Receivable specifically looking at valuation.	2.4			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year end audit procedures for Inventory specifically looking at the inventory roll forward and performing analytics.	2.6			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of equity	0.3			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Met with T. Pope to discuss testing of Revenue and Expenses	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Met with D. Chamarro to discuss in-transit inventory	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Met with D. Chamarro, D. Huston, and D. Benway regarding Year End testing of In-transit inventory	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Met with G. Imberger regarding YE testing of Prepaid Expenses	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Met with G. Imberger regarding YE testing of Revenue and Expenses	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of Fixed Assets	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of In-transit inventory	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of Prepaid Expenses	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of Revenue and Expenses	1.6			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of Accounts Payable	1.8			A1
Ford	David Hampton	DHF	Staff	1/23/2007	Packard- Performed testing of fixed assets including CWIP balances and understanding the effects of the impairment charge taken in 2005.	2.2			A1

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Ford	David Hampton	DHF	Staff	1/23/2007	Packard- Performed testing of property tax and sales tax accruals.	2.3			A1
Ford	David Hampton	DHF	Staff	1/23/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	2.7			A1
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Discuss year-end tooling audit procedures with J. Simpson	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Discussion of inventory analytics with M. Madak	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Update PBC Listing	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Discuss audit areas with K. Tait and J. Nicol.	1.7			A1
Harbaugh	James M.	JMH	Senior	1/23/2007	DPSS - Responding to questions from E. Simpson	1.2			A1
Harbaugh	James M.	JMH	Senior	1/23/2007	DPSS - Clearing review notes for Inventory Reserves	2.2			A1
Harbaugh	James M.	JMH	Senior	1/23/2007	DPSS - Testing Inventory	2.3			A1
Harbaugh	James M.	JMH	Senior	1/23/2007	DPSS - Clearing review notes for AR	5.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/23/2007	Review of year-end audit workpapers related to AR billings reserve, intercompany reconciliations, accruals.	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Tax Pack - call R. Patel re: consolidated Mexico tax pack schedules	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Provision to Return - discussion with A. Krabill re large swings in perm items and how to retrieve more accurate data for 2006 on certain large items	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - SALT - call with C. Tosto requesting S. Reddy to review SALT ETR workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Discussion with C. Smith to confirm scheduling	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Prepare to-do and follow-up list after meeting with T. Tamer and C. Tosto re: year end work paper timing	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - SALT - Discussion with S. Reddy regarding review of SALT ETR calculation	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - 404 - Consolidated - Contingency Reserve Q3 testing documents agree to process	0.3			A1

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Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - 404 - U.S. Process - Q3 testing comparing documents to process for Calculation & Classification, Valuation Allowance and OCI sections	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - 404 - U.S. processes - begin drafting notes on testing Q4 documents for provision to return process	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Provision to Return - work with C Tosto on questions concerning items in the provision to return based on her initial review	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - 404 - Work on drafting comments regarding testing of Q3 documents for Consolidated processes	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Meet with T. Tamer and C. Tosto re: timing of documents for year end audit and the contents of certain items included on the client assistance list	2.6			A1
Henning	Jeffrey M.	JMH	Partner	1/23/2007	Review status of key issues areas with Packard audit team - AR reserves, Inventory, Tooling, AP, and Accruals	0.9			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: discussed additional review notes from M. Hatzfeld regarding the accounts receivable interim work completed.	0.6			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: discussed results of testing of the accounts receivable rollforward with M. Pikos.	0.6			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: meeting with N. Miller to go over intercompany and intransit inventory.	0.6			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: discussed review notes from accounts receivable and intercompany year end testing.	0.7			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: worked on reconciliation of the NAFTA duty accrual accrued receivable account.	0.8			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: began work to clear accounts receivable review notes.	1.4			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: work on audit procedures for other accounts receivable/notes receivable.	1.9			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: worked on testing of the accounts receivable rollforward.	1.9			A1

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Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: review of accounts receivable reserve interim work with M. Hatzfeld and N. Miller.	2.6			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Explain Vendor P.O workprogram to S. Craig.	0.1			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Develop workprogram on Vendor P.O.s.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Review allocation of audit areas to the team and modify.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - meeting with B. Krausneck regarding update of pbc list	0.4			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Discussion with S. Craig regarding year end testing of Intransit inventory	0.6			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Review of divisional accounting memo on Lower staaring bearing warranty liability.	0.6			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Review of information received on consignment inventory.	0.6			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Review analytical review performed by Steering Division on the worldwide balance sheet.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Discussion with S. Craig regarding year end testing in Prepaids.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Meeting with J. Perkins to discuss status of the audit.	1.3			A1
Kearns	Matthew R.	MRK	Senior	1/23/2007	E&C - Meeting with K Lentine to discuss questions related to year-end items need related foreign JV	0.3			A1
Kearns	Matthew R.	MRK	Senior	1/23/2007	E&C - Assisting E&Y staff members with year-end audit procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/23/2007	E&C - Meeting with G. Halleck to discuss tooling accounting at E&C	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/23/2007	E&C - Reviewing mgmt's tooling testing	3.8			A1
Kearns	Matthew R.	MRK	Senior	1/23/2007	E&C - Reviewing year-end audit work prepared by E&Y staff members	4.3			A1
Kennedy	Gareth L.	GLK	Manager	1/23/2007	Reviewing the worker's compensation Mercer report for YE06	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Discussion with S. Sheckell and M. Boehm regarding review of the related memo related to divisional year-end inventory roll-forward testing.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Conference call with J. Simpson, M. Boehm, N. Miller, E. Marold, A. Ranney and N. Yang to discuss allocation of YE corporate audit work.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Meeting with M. Fitzpatrick and S. Sheckell to discuss the status of various YE audit matters.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Review of combined ethics reporting information in preparation of meeting with the Company to discuss.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Revisions to the international legal letter template.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Discussion with E. Rukes regarding E&Y Germany year end audit matters.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Review of year-end European reporting.	1.5			A1
Marold	Erick W.	EWM	Senior	1/23/2007	E&S - Performed audit procedures related to Royalty fees.	2.8			A1
Marold	Erick W.	EWM	Senior	1/23/2007	E&S - Performed audit procedures related to the accounts receivable reserve.	2.1			A1
Marold	Erick W.	EWM	Senior	1/23/2007	E&S - Reviewed the accrued accounts payable reconciliation.	2.1			A1
Marold	Erick W.	EWM	Senior	1/23/2007	E&S - Performed audit procedures related to contract cancellation claims.	2.6			A1
Marold	Erick W.	EWM	Senior	1/23/2007	E&S - Performed audit procedures related to piece price reimbursable expenses.	2.9			A1
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Review of prepaid and other asset workpapers.	2.1			A1
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Review of accounts payable workpapers.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Met with R. Kolb regarding journal entries from financial statement close process during interim.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Performed substantive testing regarding journal entries from financial statement close process during interim.	2.0			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Documented accounts payable substantive procedures.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Documented fixed asset substantive procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Performed accounts payable substantive procedures.	1.8			A1

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Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Performed fixed asset substantive procedures.	3.4			A1
Pacella	Shannon M.	SMP	Manager	1/23/2007	Discuss with J. Simpson and M. Boehm to discuss next steps for testing eTBR.	0.4			A1
Pacella	Shannon M.	SMP	Manager	1/23/2007	Meeting with P. Wardrope to discuss app. control testing status and issues with placing reliance on PwC testing.	0.5			A1
Pacella	Shannon M.	SMP	Manager	1/23/2007	Reviewed Integra-T walkthroughs and provide review comments.	0.8			A1
Patel	Sejal	SP	Intern	1/23/2007	Packard - Blocking out income statement and balance sheet numbers for preparation of quarterly review.	2.7			A1
Patel	Sejal	SP	Intern	1/23/2007	Performing Price-Test on inventory balance at Packard Division.	2.1			A1
Peterson	Christopher A.	CAP	Manager	1/23/2007	Added additional signoffs to AR CAATS and ensured review notes were cleared in full.	0.4			A1
Peterson	Christopher A.	CAP	Manager	1/23/2007	Updated understanding of NSJE CAAT documentation form and location	1.1			A1
Peterson	Christopher A.	CAP	Manager	1/23/2007	Prepared AWS file to meet NCA TSRS requirement prior to partner review.	1.2			A1
Pikos	Matthew C.	MCP	Senior	1/23/2007	Performing substantive audit procedures on the Inventory Reserve account at the Packard Division.	4.2			A1
Pikos	Matthew C.	MCP	Senior	1/23/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	4.2			A1
Powers	Laura	LP	Staff	1/23/2007	DPSS - documenting additional support received from D. Peebles	1.8			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - agreeing YE-F2 Lead(inventory rec lead) to A4 (trial balance)	0.2			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - creating lead sheet for accounts receivable	0.2			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - preparing copies of A/R recs received from K. Bellis	0.4			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - reviewing PwC's test of controls for inventory reserve calculation	0.9			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - testing sales volume immediately before and after year end	0.9			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - agreeing acct 1810 rec to A/R aging	1.0			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - testing A/R comparison by customer	1.9			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - testing A/R recs received from K. Bellis	3.7			A1

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Ranney	Amber C.	ACR	Senior	1/23/2007	Corporate Interim-Performing audit procedures for testing of Pension/OPEB liabilities.	6.5			A1
Ranney	Amber C.	ACR	Senior	1/23/2007	Corporate YE-Making testing selections for employees eligible for the SERP benefit plan.	1.1			A1
Ranney	Amber C.	ACR	Senior	1/23/2007	Corporate YE-Meeting with corporate audit team to discuss assignment of year-end audit areas.	1.5			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2007	AHG - Discussed with G. Anderson the open items list related to the income statement	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2007	AHG - Meeting with AHG to discuss the capabilities of providing E&C with a rollforward.	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2007	AHG - Finalized the interim inventory documentation - tying in the support data received by each individual plant.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2007	E&C - Received, reviewed, and document the LCM analysis from the E&C division.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2007	E&C - Performed analytics on the inventory reserve (productive & non-productive).	3.6			A1
Saimoua	Omar Issam	OIS	Staff	1/23/2007	E&C- Obtained the accum. depreciation reconciliations and reviewed for reasonableness and obtained supporting documents for reconciling items above scope.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	1/23/2007	E&C- Performed audit related work to the accum depreciation roll-forward and reconciled to Hyperion and reconciliations.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	1/23/2007	E&C- Performed initial audit requests and procedures related to the payroll year end testing.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Updated the 8K binder for newly filed 8K's.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Tying out minority interest percentages to plan agreements.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Updating AWS for year end lead sheets.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Updating consolidating and division leve Hyperion file for YE figures.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Contacted Delphi employees regarding bank reconciliations not yet received for Cash workpapers.	2.2			A1

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Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Contacted banks to receive bank confirmations via fax and mail for those not received yet.	2.4			A1
Sheckell	Steven F.	SFS	Partner	1/23/2007	Review technical matters with M. Fitzpatrick	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/23/2007	DPSS Documented LSC worksteps and followed-up with client	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/23/2007	DPSS Followed-up with divisional teams re: tb212 balance sheet AR	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/23/2007	DPSS Followed-up on review notes and various inquires from J. Harbaugh.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/23/2007	DPSS: Discussed the AP Plant Accruals with client and documented	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/23/2007	DPSS Discussed FAS 48 analysis with client and documented	3.6			A1
Simpson	Jamie	JS	Senior Manager	1/23/2007	Conf. call with A. Krabill, M. Boehm, N. Miller, A. Ranney, and E. Marold to discuss year end corporate responsibilities.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/23/2007	Review of Delphi staffing for 2007	2.4			A1
Simpson	Jamie	JS	Senior Manager	1/23/2007	Time spent responding to international emails from E&Y teams.	1.4			A1
Stille	Mark Jacob	MJS	Senior	1/23/2007	Testing of GM program change process and follow-up with A. Sutton related to open items and follow-up questions.	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/23/2007	Testing of GM new user process and follow-up with M. Michaluk relating to documentation provided.	1.3			A1
Stille	Mark Jacob	MJS	Senior	1/23/2007	Testing and comparison of GM application listings and hourly and salary termination files.	5.6			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Met with J. Jurasek to discuss the AR rollforwards	0.3			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Met with J. Jurasek to discuss AR fluctuations and obtain AR reconciliations	0.4			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Performed inventory reserve substantive procedures	0.4			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Prepared an AR reserve analytic	1.2			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Performed Inventory substantive procedures	2.6			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Performed year end Accounts Receivable procedures	2.8			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Tested AR reserve reconciliations	3.3			A1

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Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with B. Krauseneck and P. Murth regarding obtaining a file we need to perform one of the revenue worksteps.	0.4			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with S. Craig regarding accounts payable.	0.4			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with S. Craig regarding her questions on inventory in-transit.	0.4			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with PwC and G. Imberger regarding their tooling testing.	0.6			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with B. Krauseneck and the team to update the client assistant list.	0.7			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with S. Craig regarding I/C Inventory Intransit.	0.7			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with S. Craig regarding her status.	0.7			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with B. Kilgore and S. K regarding consignment inventory.	0.9			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with G. Imberger and D. Chamarro regarding tooling area.	1.1			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Reviewing PwC testing that they performed on tooling.	1.2			A1
Tosto	Cathy I.	CIT	Partner	1/23/2007	Follow-up call with T. Tamer regarding year-end schedules	0.2			A1
Tosto	Cathy I.	CIT	Partner	1/23/2007	Meet with T. Tamer regarding timing and status of year-end schedules	2.3			A1
Tosto	Cathy I.	CIT	Partner	1/23/2007	Review and discuss provision to return	2.4			A1
Yang	Jinglu	JY	Senior	1/23/2007	Team final planning meeting with A. Krabill.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with B. Hamblin and J. Simpson regarding engagement economics.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with A. Krabill regarding international status log.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Provide A. Krabill with various international deliverables per his request.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with team and G. Curry regarding LOTUS NOTES/OUTLOOK HELP for Delphi scheduled meetings.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with K. Fischer regarding E&Y Audit Status Meeting - January 26, 2007.	0.7			A1

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Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Work on DELPHI EXEC SUMMARY JAN 2007 per K. Asher and S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Document open items regarding appropriation requests and procurement requests	0.6			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Cleared review notes related to revenue from E. Marold	1.4			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S- Discuss open items regarding procurement requisitions and appropriation requests with J. Marley.	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Discuss other income account with C. Lutz	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Document additional payroll procedures related to test of controls	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Review and document disposal of fixed assets.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	DPSS YE - Discussion with E.R. Simpson and J. Harbaugh regarding open items and related action plans.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	DPSS YE - Review of Q4 Asksys transaction memorandum.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	DPSS YE - Review of intercompany workpapers.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	DPSS YE - Met with A. Krabill, C. Anderson and A. Flowers to discuss XM relationship.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	DPSS YE - Review of accrued liabilities and accounts payable workpapers.	2.3			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	E&S YE - Travel time to Kokomo, IN from Royal Oak, MI.	4.2			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	Coordination of year-end staffing for Corporate with A. Ranney, A. Krabill, E.R. Simpson and J. Harbaugh.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	Met with S. Pacella and J. Simpson to discuss eTBR and SAP application control issues noted to date.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Discussion with L. Irrer regarding Accrued Liabilities.	0.4			A1

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Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Performed year audit procedures relating to Liabilities Subject to Compromise.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Updated M. Hatzfeld regarding status of work completed.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Created Q4 folders and pockets for workpapers.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Meet with D. Huston to discuss E&O reserve.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Performed Inventory audit procedures relating to LCM Analysis, Inventory Lead Sheet, and Inventory Capitalization	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Walked J. Henning through inventory workpapers relating to reconciliations.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Performed year audit procedures relating to account reconciliations.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Completed year end audit procedures relating to inventory.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Completed year end audit procedures relating to warranty reserves.	2.4			A1
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Met with L. Briggs regarding Year End testing of Intercompany Accounts	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Year End testing of Accounts Payable	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Year End testing of Fixed Assets	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Year End testing of Revenue and Expenses	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Year End testing of Prepaid Expenses	1.8			A1
Ford	David Hampton	DHF	Staff	1/24/2007	Packard- Performed testing of fixed assets including CWIP balances and understanding the effects of the impairment charge taken in 2005.	2.7			A1
Ford	David Hampton	DHF	Staff	1/24/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	3.3			A1
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Update PBC Listing	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Discuss status of audit areas with K. Tait and J. Nicol	0.9			A1
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Auditing year-end tooling rollforward	1.6			A1
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Discuss audit areas with K. Tait and J. Nicol.	1.9			A1

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Harbaugh	James M.	JMH	Senior	1/24/2007	DPSS - Reviewing Fixed Assets testing	1.2			A1
Harbaugh	James M.	JMH	Senior	1/24/2007	DPSS - Making document requests from R. Nedadur.	1.6			A1
Harbaugh	James M.	JMH	Senior	1/24/2007	DPSS - Clearing AR Confirmation review notes	3.2			A1
Harbaugh	James M.	JMH	Senior	1/24/2007	DPSS - Testing Inventory	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/24/2007	Review with J. Henning significant year-end audit areas and approach for non-productive inventory reserves, consigned inventory, accounts receivable reserves, tooling.	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Int'l Tax Packs - review e-mails from C. Tosto and S. Hernandez re: consolidated tax pack data for Mexico	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Tax Packs - forward Mexico consolidated information to S. Hernandez, as requested by C. Tosto.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Contact T. Tamer regarding year end requested workpapers.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - Contact J. Erickson to obtain client prepared documentation on provision to return	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - 404 - Answer questions from C. Smith re: provision to return process	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - 404 - discussion with C. Smith to get her started on 404 testing	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - draft e-mail to T. Tamer and J. Erickson re: additional items for provision to return	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Update workpaper index for additions to provision to return work papers	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - prepare open items/questions list to present to client	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	Technology issues in getting C. Smith connectivity to work effectively.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - meet with J. Erickson to pick up Provision to Return work paper binder	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - return binder to J. Erickson.	0.4			A1

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Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - search saved electronic files for copy of client prepared 2005 rate reconciliation work paper	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Review 2006 provision workpapers and 2006 rate rec draft to start formulating requests for additional items to give to client	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - re-review client provided binder to assist in understanding permanent items better	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Prepare printed workpapers from e-mails received from J. Erickson and C. Plummer.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - review 2005 rate reconciliation to understand perm items recorded on provision	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Tax Summary Memo - begin framing out draft of tax provision summary memo	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	Ye - Provision to Return - work on documenting understanding of permanent items provision to return differences	1.9			A1
Henning	Jeffrey M.	JMH	Partner	1/24/2007	Preparation for Saginaw division audit closing meeting with T. Timko, D. Knill et. al	1.3			A1
Henning	Jeffrey M.	JMH	Partner	1/24/2007	Review Saginaw year end audit work across the following areas, inventories and reserves, fixed assets, and accrued liabilities	4.2			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: meeting with C. Tucker to go over follow-up questions on shipments testing support.	0.4			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: meeting with F. Nance to discuss trial balance sub certifications for our intercompany testing.	0.6			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: completed testing of the accounts receivable rollforward.	0.7			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: updated interim accounts receivable reserve documentation to clear review notes.	1.4			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: meeting with C. High to go over follow-up questions in relation to accounts receivable year end audit procedures.	1.9			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: worked with G. Naylor to obtain answers to follow-up questions on the accounts receivable reserve.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: travel time from Warren, OH to Troy, MI after performing year end work at Packard Division.	3.8			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - provide instructions to staff regarding procedures to be performed during the test counts at the CDC.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - Select price sample for test of non productive inventory.	0.6			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - Discussion with S. Craig regarding Intercompany.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - Review of Divisions presentation to be held for Delphi's CFO on Thursday in Saginaw.	1.3			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - discussions with S. Lubbern regarding results of E&Y test counts at the CDC in Saginaw.	1.3			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - meetings to discuss status of audit of Tooling, NPI, consignment inventory, status pbc list, divisional accounting memos.	5.7			A1
Kearns	Matthew R.	MRK	Senior	1/24/2007	E&C - Meeting with M. Covello of PwC to discuss testing results of tooling testing	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/24/2007	E&C - Preparing a year-end open items list	0.9			A1
Kearns	Matthew R.	MRK	Senior	1/24/2007	E&C - Meeting with J Brooks to discuss warranty reserve balances as of year-end	1.3			A1
Kearns	Matthew R.	MRK	Senior	1/24/2007	E&C -Preparing tooling audit workpapers for interim	3.3			A1
Kearns	Matthew R.	MRK	Senior	1/24/2007	E&C - Meeting auditing year-end warranty balances	4.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Review of YE cash balances and procedures relating to them.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Q4 fraud meeting with T. Timko, D. Bayles, B. Thelen, M. Fawcett, M. Loeb and A. Ranney to discuss the status of current ethics and fraud matters.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	DPSS - Preparation for meeting with C. Anderson.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	DPSS - Meeting with C. Anderson, A. Flowers and M. Boehm to discuss XM accounting.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Discussions with M. Boehm and E. Marold regarding E&S divisional audit status and audit matters.	0.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Call with C. Nobbs to discuss YE reporting.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Review of YE international reporting.	2.2			A1
Marold	Erick W.	EWM	Senior	1/24/2007	E&S - Supervision and review of L. Powers related to accounts receivable.	2.3			A1
Marold	Erick W.	EWM	Senior	1/24/2007	E&S - Performed audit procedures related to prepaid accounts.	2.6			A1
Marold	Erick W.	EWM	Senior	1/24/2007	E&S - Performed audit procedures related to the accrued property taxes.	3.1			A1
Mendrygal	Drew B.	DBM	Staff	1/24/2007	E&C - Performing the year end worksteps for Prepaids.	1.0			A1
Mendrygal	Drew B.	DBM	Staff	1/24/2007	E&C - Time spent performing the year end worksteps for Investments.	2.3			A1
Miller	Nicholas S.	NSM	Manager	1/24/2007	Packard - Time spent reviewing tooling.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/24/2007	Packard - Travel time from Warren, OH to Troy, MI.	3.5			A1
Miller	Nicholas S.	NSM	Manager	1/24/2007	Thermal - Review of year-end workpapers, including prepaids and accruals.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Performed control testing regarding journal entries for the financial statement close process at interim.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Documented accounts payable substantive testing.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Met with B. Kolb & M. Madak regarding income statement fluctuations.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Met with R. Burrell regarding accounts payable.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Met with C. Tompkins regarding fixed asset cycle.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Prepared income statement fluctuations.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Performed fixed asset substantive procedures.	3.4			A1
Patel	Sejal	SP	Intern	1/24/2007	Prepared Q4 Balance sheet Analytics for Packard Division and obtain explanation for significant fluctuation.	1.4			A1
Patel	Sejal	SP	Intern	1/24/2007	Prepared Q4 Income Statement Analytics for Packard Division	3.6			A1
Patel	Sejal	SP	Intern	1/24/2007	Performing substantive audit procedures related to inventory balance at Packard Division	2.6			A1

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Pikos	Matthew C.	MCP	Senior	1/24/2007	Obtaining and documenting explanations to significant fluctuations in the Q4 overall analytical review at the Packard Division.	1.7			A1
Pikos	Matthew C.	MCP	Senior	1/24/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	4.7			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - preparing for meeting w/ K. Bellis in regards to open items	0.3			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - organizing the audit room	0.4			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - testing account rec 4411	0.4			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - testing A/R walk/rollforward	0.5			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - testing account rec 1005	0.6			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - testing notes receivables	0.7			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - documenting review of PwC's round 2 testing	1.4			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - summarizing remaining open items for K. Bellis	1.4			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - testing account rec for 4413	1.4			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - documenting inquiries from meeting w/ K. Bellis in regards to open items	1.7			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - meeting w/ K. Bellis in regards to open items for AR and AP	1.8			A1
Ranney	Amber C.	ACR	Senior	1/24/2007	Corporate Interim-Performing audit procedures for testing of Pension/OPEB liabilities.	3.6			A1
Ranney	Amber C.	ACR	Senior	1/24/2007	Corporate Interim-Walking the staff through the corporate AR allowance workpapers for year-end review.	0.7			A1
Ranney	Amber C.	ACR	Senior	1/24/2007	Corporate YE-Contacting R. Reimink, J. Volek and J. Lamb to follow-up on open audit requests for year-end testing.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/24/2007	E&C - Worked on the inventory turn analysis for Powertrain	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/24/2007	E&C - Worked on the LCM & Variance Capitalization of Powertrain	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/24/2007	E&C - Worked on the inventory reserve for Powertrain division - productive & non-productive	4.2			A1
Saimoua	Omar Issam	OIS	Staff	1/24/2007	E&C- Performed audit procedures related to the payroll process.	2.0			A1

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Saimoua	Omar Issam	OIS	Staff	1/24/2007	E&C- Obtained some of the AR reconciliations and reviewed for reasonableness and obtained supporting documents for reconciling items.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	1/24/2007	E&C- Met with M. Adams to communicate the open items list for the accounts receivable procedure .	2.7			A1
Saimoua	Omar Issam	OIS	Staff	1/24/2007	E&C- Met with J. Yourk to communicate the payroll open items and gain understanding of the time sheet process	2.9			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Contacted Delphi employees regarding bank reconciliations not yet received for Cash workpapers.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Contacted banks to receive bank confirmations via fax and mail for those not received yet.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Tying out minority interest percentages to plan agreements.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Updating AWS for year end lead sheets.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Pulled trial balance information for use throughout divisions for year end figures.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Printed all derivative implementation issues from GAITT to consolidate in a binder for reference.	2.5			A1
Sheckell	Steven F.	SFS	Partner	1/24/2007	Review corporate year end account analysis	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/24/2007	DPSS Discussed questions with M. Boehm	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/24/2007	DPSS Documented Accrual wps.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/24/2007	DPSS Completed warranty sales reasonableness	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/24/2007	DPSS Clerically tested XM schedules	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/24/2007	DPSS Inquired regarding FAS 48 and documented detail.	3.1			A1
Simpson	Jamie	JS	Senior Manager	1/24/2007	Time spent responding to international emails from E&Y teams.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/24/2007	Review of consent/waiver draft provided by Delphi compared to E&Y version.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/24/2007	Review of technology summary for TSRS.	1.4			A1
Smith	Carolyn E.	CES	Staff	1/24/2007	404: Tested Q4 provision to return procedure against PBC workpapers.	2.1			A1

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Smith	Carolyn E.	CES	Staff	1/24/2007	404: Reviewed and compared revised PBC Control Framework for Q3 with updated PBC narratives.	4.4			A1
Stille	Mark Jacob	MJS	Senior	1/24/2007	Testing of GM Administrator/Super Users for Dacor, HPS, SPS, HTKS, & STKS.	0.8			A1
Stille	Mark Jacob	MJS	Senior	1/24/2007	Testing of GM periodic review testing.	0.8			A1
Stille	Mark Jacob	MJS	Senior	1/24/2007	Testing of GM program change process and follow-up with A. Sutton related to open items and follow-up questions.	1.7			A1
Stille	Mark Jacob	MJS	Senior	1/24/2007	Testing and comparison of GM application listings and hourly and salary termination files.	2.6			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Met with J. Jurasek and J. King to discuss AR Reconciling items and the GE Rebate	0.6			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Performed sales cutoff procedures	1.2			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Performed procedures on the AR foreign currency translation	1.4			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Met with B. Kolb and J. Jurasek to discuss AR and AR Reserve fluctuations.	1.6			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Obtained and tested reserve billings reconciliations	2.4			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Performed Inventory substantive procedures	3.8			A1
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Discussion with S. Craig regarding additional steps need to be performed on payroll area from Corporate team.	0.2			A1
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Working on selecting samples for testing customer contracts.	0.4			A1
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Discussion with B. Krauseneck and the team to update the client assistant list.	0.7			A1
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Discussion with S. Craig regarding her questions on investment worksteps.	1.1			A1
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Review year end workpapers.	2.6			A1
Tosto	Cathy I.	CIT	Partner	1/24/2007	Preparation of emails to Mexico related to tax pack review	0.3			A1
Wardrobe	Peter J.	PJW	Senior	1/24/2007	Conference call with S. Parakh from PwC regarding management testing of application controls	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Miscellaneous activities such as providing assistance to engagement team	1.6			A1

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Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Log in and review international fee templates (tax and audit) for proxy per J. Simpson.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Correspondence with J. Hasse and engagement team regarding audit status meeting with T. Timko and relevant meetings.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Assist C. Tosto with internet connection issues at Delphi.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Work on DELPHI EXEC SUMMARY JAN 2007 per K. Asher and S. Sheckell.	1.4			A1
Asher	Kevin F.	KFA	Partner	1/25/2007	Saginaw audit closing meeting to review issues impacting the consolidated audit	3.4			A1
Barber	Keith A.	KAB	Senior	1/25/2007	JE/DGL - Extracted Quarter Mainframe JV Dataset from DGL.	0.8			A1
Barber	Keith A.	KAB	Senior	1/25/2007	JE/DGL - Extracted Quarter Mainframe Trial Balance Dataset from DGL.	1.4			A1
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Document disposals of fixed assets to verify it was recorded correctly.	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Recalculated depreciation of fixed assets to ensure depreciation calculation.	0.6			A1
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Discuss other income account with C. Lutz and make additional support requests	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Create and document depreciation reasonableness spreadsheet.	2.8			A1
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Document additional payroll procedures related to Test of controls	0.6			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	Corporate YE - Conference call with J. Hunt, J. Little (Haley & Aldrich) and E. Marold to discuss H&A input into environmental reserve calculation.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	DPSS YE - Discussed revenue & expense testing with E.R. Simpson.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Met with P. Curnutt to discuss additional inventory analytics and gross margin analysis by product line.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - E&S status update call with A. Krabill.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of year-end cash workpapers.	0.4			A1

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Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Discussed open audit requests with C. Riedl.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Met with M. Wilkes, C. Riedl, D. Weir and E. Marold to discuss year-end testing of customer and vendor master file changes.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of year-end KDAC investment workpapers.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Met with M. McWhorter and E. Marold to discuss accounting for KDAC investment	0.8			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of prepaid expense year-end substantive workpapers.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of E&S accrued liabilities workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of inventory year-end substantive workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of inventory reserve workpapers and related discussions with E. Marold.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year end audit procedures for inventory specifically looking at inventory capitalization and inventory turnover.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year end audit procedures relating to accrued legal.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year end audit procedures on accounts receivable specifically looking at cut off testing and accounts receivable analytics.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Meet with D. Huston to discuss E&O reserve.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year end audit procedures on Accrued Liabilities.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed audit procedures relating to Accounts Receivable reconciliation.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Updated M. Hatzfeld on status of work completed.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Discussion with L. Irrer regarding Accrued Liabilities.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year audit procedures relating to account reconciliations.	1.2			A1

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Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year audit procedures relating to Liabilities Subject to Compromise.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Walked K. Asher through inventory workpapers.	3.1			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Met with P. O'Bee regarding YE testing of Fixed Assets	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Met with K. McGuire and G. Imberger to discuss Year End testing of Revenue and Expenses.	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Year End testing of In-transit inventory	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Year End testing of Investments	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Year End testing of Revenue and Expenses	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Met with G. Imberger regarding testing of Investments	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Met with K. Tau to discuss Year End Audit procedures	1.6			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Year End testing of Fixed Assets	1.8			A1
Ford	David Hampton	DHF	Staff	1/25/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	1.6			A1
Ford	David Hampton	DHF	Staff	1/25/2007	Packard- Performed testing of fixed assets including CWIP balances and understanding the effects of the impairment charge taken in 2005.	1.9			A1
Ford	David Hampton	DHF	Staff	1/25/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	2.3			A1
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Meet with P. Cates to discuss tooling testing	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Prepare JE sample to send to B. Kolb	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Discuss audit areas with K. Tait and J. Nicol.	0.7			A1
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Follow-up with M. Madak, S. Kokic, and D. Conlon for open PBC requests	1.6			A1
Harbaugh	James M.	JMH	Senior	1/25/2007	DPSS - Performing Inventory reserves testing - alternate procedures	3.2			A1
Harbaugh	James M.	JMH	Senior	1/25/2007	DPSS - Performing JE Review	6.3			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2007	Preparation of agenda items for purposes of T. Timko weekly update. Agenda items related to Packard, Powertrain, AHG and Steering divisions.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2007	Participation in divisional Q4 closing meeting with K. Asher, J. Henning, S. Sheckell, D. Knill, J. Perkins, T. Timko, and B. Dellinger.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Send SALT workpapers received to J. Beckman and S. Reddy.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Temp differences - work with C. Smith on starting review of material temp differences on 2006 provision	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Prepare print out of SALT workpapers received from client	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Review and update work plan	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Update client assistance list for items received and open items	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Contingency Reserves - review rollforward of contingency reserves	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Provision to Return - work on understanding and documenting Medicare subsidy issue	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Provision to Return - Create line-matching schedule to assist in understanding client reclass entries among income items	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Review 2006 draft of rate reconciliation and provision calculation and develop list of questions, observations and concerns	2.7			A1
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Attendance and participation in Year end closing meeting with Saginaw team, T. Timko, J. Williams, etc.	2.4			A1
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Review of key issues and audit work on Saginaw division with K. Asher.	2.6			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: meeting with M. Madak to discuss gross margin analysis fluctuations.	0.3			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I Interim: meeting with D. Conlon to discuss inventory fluctuations at various plants.	0.7			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: worked on comparison of other cost of goods sold by month for additional inventory procedures.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/25/2007	T&I Interim: worked on inventory variances account fluctuation analysis.	0.8			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: determined open requests from PBC listing for the inventory cycle to communicate to the client.	0.8			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: completed review of inventory turnover analysis.	1.2			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: review inventory support received to date from D. Conlon for year end inventory audit procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: completed disaggregated inventory balances fluctuation analysis by plant.	1.6			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: completed inventory by locations analysis.	1.9			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: worked on review of inventory variance capitalization calculation for December.	2.1			A1
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Team discussion regarding accounting memos.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Team debriefing of the CFO presentation in Saginaw.	2.3			A1
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Attend Divisions presentation to Delphi's CFO in Saginaw.	2.4			A1
Kearns	Matthew R.	MRK	Senior	1/25/2007	E&C - Drafting a memo to discuss year-end audit procedures related to tooling	1.4			A1
Kearns	Matthew R.	MRK	Senior	1/25/2007	E&C - Reviewing Mgmt's tooling testing	3.4			A1
Kearns	Matthew R.	MRK	Senior	1/25/2007	E&C - Reviewing year-end audit work prepared by E&Y staff members	4.6			A1
Kennedy	Gareth L.	GLK	Manager	1/25/2007	Reviewing the worker's compensation Mercer report for YE06	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Preparation of update for T. Timko meeting.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Discussions with S. Sheckell regarding YE audit issues.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Status meeting with T. Timko, S. Sheckell and J. Simpson.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Review of YE DPSS workpapers.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Discussions with M. Boehm and E. Marold regarding E&S divisional audit status and audit matters.	1.2			A1

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Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Review of YE international reporting.	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Discussions with C. Tosto and L. DeMers regarding YE tax audit procedures and review of YE data.	1.3			A1
Marold	Erick W.	EWM	Senior	1/25/2007	E&S - Discussion with L. Powers regarding open items.	1.1			A1
Marold	Erick W.	EWM	Senior	1/25/2007	E&S - Review of intercompany out-of-balance and related adjustments.	2.7			A1
Marold	Erick W.	EWM	Senior	1/25/2007	E&S - Review of PwC's round two control testing.	2.8			A1
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - Time spent performing the year end worksteps for Investments.	0.8			A1
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - Time spent performing the year end worksteps for Accruals.	1.0			A1
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - Time spent performing the year end worksteps for Investments (clerically testing).	1.1			A1
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - Performing the year end worksteps for Investments (reviewing interim).	1.1			A1
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - Performing the year end worksteps for Investments (testing and looking into an unusual items).	3.4			A1
Miller	Nicholas S.	NSM	Manager	1/25/2007	Thermal - Review of year-end investments workpapers.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/25/2007	Thermal - Review of year-end workpapers, including prepaids and accruals.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/25/2007	Thermal - Review of Q4 journal entry files.	4.5			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Met with C. Tompkins regarding fixed assets.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Met with R. Burrell regarding accounts payable fluctuations.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Corresponded with A. Wright and other Lockport Human Resource personnel regarding payroll testing.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Prepared Hyperion lead sheet income statement fluctuations.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Performed accounts payable substantive testing.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Performed fixed asset substantive procedures.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Created tooling ACL reports.	2.6			A1

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Patel	Sejal	SP	Intern	1/25/2007	Prepared Q4 Balance sheet Analytics for Packard Division and obtain explanation for significant fluctuation.	2.5			A1
Patel	Sejal	SP	Intern	1/25/2007	Prepared related party listing for Packard Division.	0.3			A1
Patel	Sejal	SP	Intern	1/25/2007	Reviewed internal audit roll forward test of control procedure at Packard Division.	2.4			A1
Pikos	Matthew C.	MCP	Senior	1/25/2007	Obtaining and documenting explanations to significant fluctuations in the Q4 overall analytical review at the Packard Division.	3.2			A1
Pikos	Matthew C.	MCP	Senior	1/25/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	4.1			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - reviewing open items/questions	0.2			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - documenting confirmation for DPSS on inventory reclass balance	0.3			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - preparing schedule to translate investments from KRW to USD	0.3			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - reviewing related parties listing	0.3			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - reviewing intercompany worksteps/documentation	0.5			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - discussing round 2 control testing w/ PwC team	0.6			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - meeting w/ E. Marold in regards to new inventory rollforward, reviewing A/R Walk and AP Subledger procedures	1.0			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - testing AP subledger	1.0			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - discussing open items w/ E. Marold	1.1			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - Reviewing updated round 2 testing by PwC	1.3			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - documenting cleared open items/questions from meeting w/ E. Marold	1.4			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - testing A/R walk/rollforward	1.4			A1
Ranney	Amber C.	ACR	Senior	1/25/2007	Corporate YE-Walking L. Schwandt through year-end audit responsibilities.	1.2			A1
Ranney	Amber C.	ACR	Senior	1/25/2007	Corporate YE-Obtaining audit support for derivative accounts as of 12/31/06	1.3			A1
Ranney	Amber C.	ACR	Senior	1/25/2007	Corporate YE-Walking through the 12/31/06 corporate trial balance with L. Schwandt to determine coverage of all significant accounts.	2.1			A1

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Ranney	Amber C.	ACR	Senior	1/25/2007	Corporate YE-Auditing derivative account balances as of 12/31/06 and obtaining additional support from the client.	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/25/2007	E&C - Worked on the inventory reserve for Powertrain division - productive & non-productive	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/25/2007	E&C - Worked on the non-productive inventory reserve for Powertrain & AHG	5.1			A1
Saimoua	Omar Issam	OIS	Staff	1/25/2007	E&C- Obtained the 4Q JE report and formatted it and submitted it to the client for explanations for selected JE's.	5.5			A1
Saimoua	Omar Issam	OIS	Staff	1/25/2007	E&C- Obtained the 3Q JE excel sheet and formatted it and forward it to the client for explanation on selected JE's.	6.6			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Prepared email and documents for Related parties considerations for consolidation at the corporate level.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Tying out minority interest percentages to plan agreements.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Picked up UAW agreement and Environmental Remediation project from client; prepared binder accordingly.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Updating AWS for year end lead sheets.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Contacted banks to receive bank confirmations via fax and mail for those not received yet.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Corrections to the ICFC document in AWS.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Pulled trial balance information for use throughout divisions for year end figures.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Reconciled the Year end Trial Balance to DGL.	2.7			A1
Sheckell	Steven F.	SFS	Partner	1/25/2007	Review corporate year end account analysis	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/25/2007	Communicate with various international timely locations	3.0			A1
Sheckell	Steven F.	SFS	Partner	1/25/2007	Attend Saginaw closing meeting	3.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS - Call to M. Fraylick re: LSC	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS Discussed Revenue and Exp steps with client	0.4			A1

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Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS Discussed progress with J. Harbaugh.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS: Documented open items on Accrual workpapers.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS Documented and cleared review notes.	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS Cleared review notes and documented	3.2			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Review of Audit Committee materials from previous meetings.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Review of PGAP procedures with A. Ranney and assignment of responsibility.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Review of Delphi staffing for 2007	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Preparation of email to T. Riesenbergs regarding consents/waivers from Delphi foreign subsidiaries.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with N. Miller and K. Gerber regarding Thermal audit status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Review of technology summary for TSRS.	1.3			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with A. Krabill regarding ETBR.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Preparation of agenda topics for audit status meeting with T. Timko.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Audit status meeting with S. Sheckell, A. Krabill and T. Timko.	0.8			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	Provide forms and other information for C. Tosto and L DeMers.	0.2			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	Provision: Discussed coordination plan with J. Hegelmann on how to complete tax provision project.	0.2			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	404: Control Framework - Create list of items required from and questions for client to complete testing for Q4.	0.4			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	404: Control Framework - Create list of items required from and questions for client to complete testing for Q3.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	404: Merging testing information from J. Hegelmann's copy of the Q4 Control matrix with my testing information.	0.9			A1

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Smith	Carolyn E.	CES	Staff	1/25/2007	Provision: U.S. Permanent book/tax differences - Compared adjustments within scope to determine if reasonable. Created workpaper and list of questions for client.	1.3			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	Provision: 2006 U.S./temporary book/tax difference - reviewed any Sch M item that was within the scope of the project and created workpaper to reflect those items Created list of items still required from client.	1.6			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	Provision: Reviewing new PBC workpapers, including the provision calculation and the rate reconciliation; printed and began indexing for filing	1.6			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I - Met with R. Burrell to discuss prepaids and intercompany accounts	0.4			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I -Met with R. Burrell and J. King to discuss and obtain support for the GE rebate accrual	0.8			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I - Prepared an AR Rollforward analytic	1.2			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I - Tested pre-petition liabilities rollforward	1.5			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I - Tested AR reserve reconciliations	2.6			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I - Tested Accrued AR reconciliations	3.9			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with G. Imberger regarding intercompany reconciliations.	0.6			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with P. O'Bee and J. Town regarding tooling reconciliation.	0.7			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with S. Craig regarding I/C Inventory Intransit.	0.7			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with S. Craig regarding additional steps needed to be performed on payroll area from Corporate team.	0.7			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Working on selecting samples for testing customer contracts.	0.7			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with S. Craig regarding accounts payable work that she has done.	0.8			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Review inventory in-transit workpaper.	0.9			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Review Prepaid workpapers.	1.2			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Working on accounts payable.	1.4			A1
Tosto	Cathy I.	CIT	Partner	1/25/2007	Review emails from France and China related to foreign tax pack reviews	0.3			A1

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Tosto	Cathy I.	CIT	Partner	1/25/2007	Discuss provision to return adjustments with Hegelmann.	0.4			A1
Tosto	Cathy I.	CIT	Partner	1/25/2007	Review non U.S. contingency memo	1.6			A1
Tosto	Cathy I.	CIT	Partner	1/25/2007	Review provision to return workpapers	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Correspondence regarding Katcon - Venezuela: Transfe Pricing for 2006 pre-approval.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Preparation of FY 2007/2008 staffing template per J. Simpson; forward to C. Failer accordingly.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Correspondence with J. Simpson and A. Krabill regarding France SRM.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Coordination of obtaining color copies of DELPHI EXEC SUMMARY JAN 2007 per K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Coordination of supply order for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Correspondence with S. Sheckell, K. Asher and G. Curry regarding V - Card request from Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Finalization of materials for meeting with R. O'Neal per K. Asher and S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Assist L. DeMers with internet connection issues at Delphi.	0.3			A1
Asher	Kevin F.	KFA	Partner	1/26/2007	Meeting with R. O'Neal regarding audit status	1.6			A1
Asher	Kevin F.	KFA	Partner	1/26/2007	AHG divisional 4th quarter review of accounting, reporting and internal control matters	2.9			A1
Barber	Keith A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 129	2.2			A1
Barber	Keith A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 132	3.4			A1
Barber	Keith A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 141	3.4			A1
Barber	Keith A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 161	3.4			A1
Barber	Keith A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 289	3.4			A1

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Barber	Keither A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 290	3.4			A1
Barwin	Kristen N.	KNB	Staff	1/26/2007	E&S - Discussion with R. Hofmann regarding fixed assets	0.6			A1
Barwin	Kristen N.	KNB	Staff	1/26/2007	E&S - Review disposal of fixed assets and clear review notes from M. Boehm	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/26/2007	E&S - Travel time from Kokomo, Indiana to Troy, Michigan.	4.5			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	Corporate YE - Discussed bank confirmations with L. Schwandt.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	Corporate YE - Conference call with J. Hunt, J. Resengard (ECIR President) and E. Marold to discuss Remedy Defender software utilized in calculation of environmental reserves.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	E&S Interim - Review of interim revenue and expense documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	E&S YE - Review of year-end inventory workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	Review of year-end AR workpapers.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	E&S YE - Review of AR reserve analysis at year-end.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	E&S YE - Return travel from Kokomo, IN to Royal Oak, MI.	4.2			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Discussed with K. Tau & G. Imberger procedures for round 2 testing relating to control testing	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Meet with D. Huston to discuss gross margin analysis explanations.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Performed year audit procedures relating to account reconciliations.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Discussed with G. Imberger gross margin analysis explanation	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Completed year end audit procedures relating to inventory.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering- Team update meeting w/ G. Imberger, K. Tau, S. Craig and D. Chamarro.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Worked on inventory analytics to satisfy year end audit procedures.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Performed year end audit procedures relating to accrued legal.	1.8			A1

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Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Discussion with L. Irrer regarding Accrued Liabilities.	1.9			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Met with P. O'Bee regarding YE testing of Fixed Assets	0.2			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Met with L. Irrer to discuss Year End testing of Investments	0.3			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Met with L. Irrer regarding Year End testing of Accounts Payable	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Year End testing of Prepaid Expenses	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Year End testing of Investments	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Year End testing of equity	2.2			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Year End testing of Fixed Assets	3.6			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	YE - Meet with L. DeMers and C. Smith to discuss work plan, items received from client and progress made in reviewing items received.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Meet with T. Tamer regarding samples requested, return to provision, open questions, and status of information.	1.4			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Meeting with A. Krabill, J. Hegelmann, and C. Smith to discuss status of materials received, engagement protocol, workpapers, audit documentation requirements, AWS workprogram replication with workprogram, approach for SOX Q3 and Q4, and checklist updates.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Meet with J. Hegelmann to discuss return to provision issues and assess issues regarding other items received..	2.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Meet with T. Tamer regarding status of material received, timing, etc.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Meet with A. Krabill regarding scoping deferred tax rollforwrd and approach for testing the effective tax rate permanent items.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Work with J. Hegelmann to formulate a list of questions for schedules received and to prepare highlighted list of deferred items to request, and a package of items to discuss with T. Tamer.	1.2			A1
Ferguson	Stephen J.	SJF	Executive Director	1/26/2007	Int'l tax provision prep discussions w/ K. Keown, L. Hargus, E. Trumbull & C. Tosto	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	1/26/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	3.6			A1
Ford	David Hampton	DHF	Staff	1/26/2007	Packard - Travel time from Warren, OH to Northville, MI returning from trip to audit YE.	4.2			A1
Gerber	Katherine A.	KAA	Senior	1/26/2007	T&I - Document tooling amortization procedures to be performed for year-end testing	0.2			A1
Harbaugh	James M.	JMH	Senior	1/26/2007	DPSS - Finalization of open items prior to leaving DPSS	1.1			A1
Harbaugh	James M.	JMH	Senior	1/26/2007	DPSS - Testing Journal Entries	2.3			A1
Harbaugh	James M.	JMH	Senior	1/26/2007	DPSS - Performing AR Rollforward procedures	2.4			A1
Harbaugh	James M.	JMH	Senior	1/26/2007	DPSS - Performing AR testing procedures	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/26/2007	Participation in Q4 year-end closing meeting with K. Stipp, A. Reneaud, K. Asher, S. Sheckell, and J. Henning.	2.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/26/2007	Review of interim AHG workpapers related to E&O reserves, LCM reserves, AR reserves and warranty reserves.	6.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/26/2007	Update session with J. Brooks to discuss status of audit, open issues, and timing of completion.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Contingency Reserve - Prepare copies of original documents provided by T. Tamer	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Meet with A. Krabill and L. DeMers to discuss specific permanent items on the provision to return and scoping of deferred items	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Meet with L. DeMers and C. Smith to discuss work plan, items received from client and progress made in reviewing items received	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Meet with T. Tamer and L DeMers to discuss questions on items received and timing of additional items needed	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Work with L. DeMers to prepare open items list and inquiries for meeting with T. Tamer.	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Provision to Return - work with L. DeMers to prove out client's true-up entry	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	1/26/2007	Debrief Team re: AHG closing meeting - J. Henning, M Hatzfeld, and M. Rothmund	1.1			A1
Henning	Jeffrey M.	JMH	Partner	1/26/2007	AHG closing review with K. Stipp, B. Dellinger, T. Timko, et. al	2.6			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: meeting with D. Conlon to discuss standard cost variance accounts.	0.4			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: meeting with N. Miller to go over inventory worksteps.	0.4			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: updated sign offs on inventory worksteps in AWS.	0.4			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: went over gross margin fluctuations and other cost of goods sold fluctuations with M. Madak.	0.4			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I Interim: meeting with D. Conlon to go over shrink reserve for Q4.	0.8			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: completed other cost of goods sold variance analysis.	0.8			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: updated gross margin analysis for explanation received for unusual fluctuations.	0.9			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: completed testing on the inventory shrink reserve for as of year end.	1.6			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: finished testing of the standard cost variances capitalization December calculation.	1.6			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Discussion with B. Prueter regarding CDC process (NPI) and our results from the sample counts.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - develop agenda for status meeting with J. Perkins.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Provide guidance on audit focus of investments and necessary work to be performed at Saginaw.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Review of Gross margin Analysis performed.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Review of analytic performed on employee costs.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - status meeting with J. Perkins regarding statu of the audit.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Review documents received for IC and inventory in transit.	1.3			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Review of information received on Intercompany Balances.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Documenting testing related to FSCP	1.3			A1
Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Meeting with J. Brooks to discuss audit status and open items	0.4			A1
Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Meeting with N. Niranjana to discuss open items list for year-end audit	0.6			A1
Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Time incurred pulling Villeron Restructuring Accrual wkps together for purposes of sending documents to E&Y France team.	0.9			A1
Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Reviewing Mgmt's round 2 SOX testing	3.6			A1
Keown	Karen M.	KMK	Senior Manager	1/26/2007	Discuss staffing for foreign provision with S. Ferguson and L. Hargus	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Edits to the ICFC based on final partner review.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Discussions with S. Sheckell regarding YE audit issues.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Discussions with M. Boehm and E. Marold regarding E&S divisional audit status and audit matters.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Review of YE international reporting.	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Discussions with C. Tosto and L. DeMers regarding YE tax audit procedures and review of YE data.	2.1			A1
Marold	Erick W.	EWM	Senior	1/26/2007	E&S - Cleared A/R Reserve review notes.	1.4			A1
Marold	Erick W.	EWM	Senior	1/26/2007	E&S - Travel time from Kokomo, IN to Berkley, MI.	4.4			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Meeting with K. Lentine to go over investment item.	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Performing the year end worksteps for Accruals (finishing documentation).	0.6			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Documentation of information obtained from the K. Lentine meeting.	0.7			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Performing the year end worksteps for Accruals.	1.1			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Prepare request list for Year end AP cutoff testing.	1.1			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Performing the year end worksteps for Accruals.	1.5			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Performing the year end worksteps for Intercompany accounts.	1.7			A1

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Miller	Nicholas S.	NSM	Manager	1/26/2007	Corporate - Meeting with J. Schmidt to discuss the derivatives identifier surveys.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/26/2007	Corporate - Meeting with T. Krause to discuss the status of the derivatives testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/26/2007	Corporate - Review of derivatives audit workpapers.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/26/2007	Thermal - Meeting with D. Greenbury to discuss status of year-end procedures.	0.7			A1
Miller	Nicholas S.	NSM	Manager	1/26/2007	Thermal - Meeting with B. Kolb to discuss warranty reserves and quarterly journal entries.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/26/2007	Thermal - Review of AR and AR reserve workpapers.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	1/26/2007	T&I-Prepared substantive payroll testing.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/26/2007	T&I-Met with P. Cates regarding fixed asset testing.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/26/2007	T&I-Performed fixed asset control testing.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	1/26/2007	T&I-Met with C. Tompkins regarding fixed asset fluctuations.	0.6			A1
Patel	Sejal	SP	Intern	1/26/2007	Reviewed Internal Audit roll forward test of control procedure at Packard Division.	2.1			A1
Patel	Sejal	SP	Intern	1/26/2007	Packard - Travel time from Warren, OH to Troy, MI	3.7			A1
Pikos	Matthew C.	MCP	Senior	1/26/2007	Obtaining and documenting explanations to significant fluctuations in the Q4 overall analytical review at the Packard Division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	1/26/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	3.1			A1
Pikos	Matthew C.	MCP	Senior	1/26/2007	Travel time from Warren, OH to Troy, MI after performing year-end substantive audit procedures at the Packard division.	3.3			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - organizing the audit room	0.2			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - reviewing open items/questions	0.3			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - meeting w/ K. Bellis in regards to open items for AR and AP	0.5			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - testing inventory rollforward procedures	1.3			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - testing AP subledger	1.5			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - meeting w/ K. Bellis in regards to AR Walk	2.0			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - travel time to Ypsilanti, MI from Kokomo, IN to return from client site	4.3			A1

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Ranney	Amber C.	ACR	Senior	1/26/2007	Corporate YE-Discussing cash coverage as of 12/31/06 with A. Krabill.	0.6			A1
Ranney	Amber C.	ACR	Senior	1/26/2007	Corporate YE-Walking L. Schwandt through audit procedures for 12/31/06 derivative account reconciliations.	0.8			A1
Ranney	Amber C.	ACR	Senior	1/26/2007	Corporate YE-Walking E. Simpson through Workers' Compensation analytics.	1.3			A1
Ranney	Amber C.	ACR	Senior	1/26/2007	Corporate YE-Auditing derivative account balances as of 12/31/06 and obtaining additional support from the client.	5.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/26/2007	E&C - Meeting with J. Henning & M. Hatzfeld to discuss the year end audit implication of the AHG division after the Year-End AHG CFO presentation.	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/26/2007	Meeting with M. Hatzfeld to walk through the E&C PBC List.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/26/2007	E&C - Meeting with M. Kloss to discuss open items questions for the interim audit, as well as discussed the year-end non-productive inventory.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	1/26/2007	E&C- Met with B. Hoepfner to discuss the JE testing and obtain an understanding of manual JE and system JE.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	1/26/2007	E&C- Performed audit related procedures to the AR cutoff testing.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	1/26/2007	E&C- Performed a review of the Q3 JE report after being received from Delphi and reviewed for reasonableness	6.5			A1
Schwandt	Lisa N.	LNS	Staff	1/26/2007	Corporate YE-Performed year end audit procedures on derivatives workpapers.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/26/2007	Corporate YE-Prepared Cash Balances reconciliation for year end from Hyperion.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/26/2007	Corporate YE-Contacted banks to receive bank confirmations via fax and mail for those not received yet.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	1/26/2007	Corporate YE-Performed Year end audit procedures on Debt workpapers received from the client.	4.5			A1
Sheckell	Steven F.	SFS	Partner	1/26/2007	Review corporate year end account analysis	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/26/2007	Attend meeting with R. O'Neal.	1.0			A1
Sheckell	Steven F.	SFS	Partner	1/26/2007	Attend AHG closing meeting	3.0			A1

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Simpson	Emma-Rose S.	ESS	Staff	1/26/2007	ACS: Worked on workers comp. analytics	4.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/26/2007	Documented Revenue and Expense worksteps	3.9			A1
Simpson	Jamie	JS	Senior Manager	1/26/2007	Thermal - Review of Thermal year-end audit workpapers.	3.6			A1
Simpson	Jamie	JS	Senior Manager	1/26/2007	Thermal - Discussion with D. Greenbury regarding audi status.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/26/2007	Preparation of international restructuring payment testing audit program.	1.4			A1
Simpson	Jamie	JS	Senior Manager	1/26/2007	Preparation of email to E&Y France regarding restructuring payment testing.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	404: Update U120's for Q3 - U.S., Non-U.S. and Consolidated.	0.0			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	Provision: U.S. Permanent book/tax differences - Compared adjustments within scope to determine if reasonable. Created workpaper and list of questions for client.	0.2			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	Provide forms and other information for C. Tosto and L DeMers.	0.4			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	404 & Provision: Prepare files for PBC docs and testing workpapers.	0.5			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	404 & Provision: Meeting with L. DeMers and J. Hegelmann regarding work plan for new PBC docs.	1.4			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	404: Update U120's for Q3 - U.S., Non-U.S. and Consolidated.	5.1			A1
Stille	Mark Jacob	MJS	Senior	1/26/2007	Documentation and completion of Integra-T DITGC and workpapers.	2.6			A1
Stille	Mark Jacob	MJS	Senior	1/26/2007	Documentation and completion of IT2 DITGC and workpapers.	3.7			A1
Tait	Kristin M.	KMT	Staff	1/26/2007	T&I - Met with J. Jurasek to discuss significant AR rollforward items	0.6			A1
Tait	Kristin M.	KMT	Staff	1/26/2007	T&I - Reviewed support of significant rollforward items	2.1			A1
Tait	Kristin M.	KMT	Staff	1/26/2007	T&I - Tested AR rollforwards	2.1			A1
Tait	Kristin M.	KMT	Staff	1/26/2007	T&I - Prepared an AR reserve analytic	2.2			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Discussion with S. Craig regarding additiona steps needed to be performed on payroll area from Corporate team.	0.1			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Working on selecting samples for testing customer contracts.	0.2			A1

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Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Discussion with G. Imberger regarding intercompany reconciliations.	0.4			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Discussion with L. Irrer regarding Intercompany Accounts Payable reconciliation.	0.4			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Meeting with B. Krauseneck to discuss customer contract testing.	0.4			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Discussion with S. Craig regarding accounts payable.	0.6			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Working on intercompany lead sheet.	0.9			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Review year end workpapers.	3.8			A1
Wardrobe	Peter J.	PJW	Senior	1/26/2007	Review and documentation of SAP application controls testing.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/27/2007	Work on 2006 Fee Proxy - review and input of fee templates received.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/27/2007	Correspondence with J. Harbaugh regarding RTS request process.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/27/2007	E&S YE - Review of year-end revenue and expense workpapers.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/27/2007	E&S YE - Walked J. Henning and A. Krabill through E&S audit status and substantive workpapers with assistance from E. Marold.	3.3			A1
Ford	David Hampton	DHF	Staff	1/27/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	0.7			A1
Ford	David Hampton	DHF	Staff	1/27/2007	Packard- Performed testing of tooling balances and amortization. Inquired of client and PwC.	2.3			A1
Harbaugh	James M.	JMH	Senior	1/27/2007	DPSS - Organizing workpapers for YE 2006 audit	1.3			A1
Harbaugh	James M.	JMH	Senior	1/27/2007	DPSS - Reviewing Legal Reserve workpapers	2.1			A1
Harbaugh	James M.	JMH	Senior	1/27/2007	DPSS- Clearing review notes	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/27/2007	Review of audit status with M. Kearns, M. Rothmund, and O. Saimoua.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/27/2007	Review with J. Henning of year-end audit status of significant account areas on E&C/PT for accounts receivable, inventory, prepaids and other assets, accounts payable, intercompany reconciliations.	2.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/27/2007	Review of closure of open interim items related to WIP costing, consigned inventory and non-productive inventory.	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/27/2007	YE - 404 - U.S. - Draft process details in U-120 process documentation for deferred taxes	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/27/2007	YE - 404 - U.S. - Draft controls process paragraph/outline for provision to return process in U-120	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/27/2007	404 - YE - U.S. - Review U.S. Income Tax Accounting U-120, documentation of control processes	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/27/2007	YE - 404 - U.S. - Review control test plan, compare controls to company prepared narrative and prepare open items list and inquiry list for client based on review of these items	2.1			A1
Henning	Jeffrey M.	JMH	Partner	1/27/2007	AHG - Review of inventory and inventory reserve work	1.0			A1
Henning	Jeffrey M.	JMH	Partner	1/27/2007	E&C - Review of non productive inventory audit work	0.7			A1
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Review E&S interim results and status of year end testing with A. Krabill, E. Marold and M. Boehm	3.0			A1
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Review Packard analytic review workpapers from interim	0.6			A1
Horner	Kevin John	KJH	Staff	1/27/2007	E&S YE: Assistg K. Barwin with the depreciation recalculation spreadsheet.	0.3			A1
Horner	Kevin John	KJH	Staff	1/27/2007	Packard YE: sent follow-up request to C. Tucker to receive shipments documentation for our testing.	0.2			A1
Horner	Kevin John	KJH	Staff	1/27/2007	Packard YE: sent follow-up request to G. Naylor to get an answer to a discrepancy noted in our shipping cut-off testing.	0.2			A1
Horner	Kevin John	KJH	Staff	1/27/2007	Packard YE: discussion with M. Pikos regarding status of open items for accounts receivable testing and shipments testing.	0.4			A1
Horner	Kevin John	KJH	Staff	1/27/2007	Packard YE: updated the accounts receivable interim reserve memo for comments from M. Hatzfeld.	0.6			A1

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Horner	Kevin John	KJH	Staff	1/27/2007	T&I YE: discussion with M. Rothmund on AHG and Interiors trial balance and fluctuation explanations we need to obtain.	0.2			A1
Horner	Kevin John	KJH	Staff	1/27/2007	T&I YE: worked on tie out and documenting inventory reconciliations that met our scope for testing.	1.6			A1
Kearns	Matthew R.	MRK	Senior	1/27/2007	E&C - Assisting staff members with year-end procedures and questions.	0.7			A1
Kearns	Matthew R.	MRK	Senior	1/27/2007	E&C - Documenting auditing procedures related to cash for year-end	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/27/2007	E&C - Documenting and auditing other accruals balances for year-end audit procedures	2.1			A1
Kearns	Matthew R.	MRK	Senior	1/27/2007	E&C - Auditing and documenting warranty reserves as of 12.31.06	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/27/2007	Research relating to environmental reserve procedures.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/27/2007	Meeting with J. Henning, M. Boehm and E. Marold to discuss the YE E&S audit work and status.	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/27/2007	Review of European reporting.	2.4			A1
Marold	Erick W.	EWM	Senior	1/27/2007	E&S - Updated conclusions for IC Delco inventory based on year-end analysis.	1.1			A1
Marold	Erick W.	EWM	Senior	1/27/2007	E&S - Reviewed results from CAAT to analyze physical inventory variances.	2.8			A1
Marold	Erick W.	EWM	Senior	1/27/2007	E&S - E&S meeting with J. Henning, E. Marold, M. Boehm and A. Krabill to discuss status of year-end audit and review trial balance detail.	4.1			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL Inventory for Needmore	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL Inventory for Fitzgerald	0.4			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL Inventory for Saginaw	0.4			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL setup for inventory comparisons	0.4			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL Inventory for Milwaukee	0.6			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL inventory for Rochester	1.4			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - Compiling year end inventory analytic	1.4			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - Performing inventory testing for Anderson	2.1			A1
Miller	Nicholas S.	NSM	Manager	1/27/2007	Packard - Review of Packard inventory intercompany, in-transit and intercompany profit in inventory workpapers.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/27/2007	Packard - Review of the accounts receivable workpapers.	2.5			A1
Pacella	Shannon M.	SMP	Manager	1/27/2007	Reviewed Integra-T walkthroughs	1.5			A1
Pikos	Matthew C.	MCP	Senior	1/27/2007	Performing the overall analytical review on the income statement accounts at the Packard Division. This review compared the 4th quarter 2006 balances to the 4th quarter 2005 balances.	2.8			A1
Pikos	Matthew C.	MCP	Senior	1/27/2007	Performing the overall analytical review on the balance sheet account for the Packard Division for the 4th quarter.	4.6			A1
Powers	Laura	LP	Staff	1/27/2007	DPSS - prepare memo documenting Cuneo cycle counts	1.5			A1
Powers	Laura	LP	Staff	1/27/2007	E&S - reviewing open items w/ E. Marold	0.3			A1
Powers	Laura	LP	Staff	1/27/2007	E&S - clearing open items for A/R sales testing	1.3			A1
Powers	Laura	LP	Staff	1/27/2007	E&S - testing A/R walk and supporting documentation	1.4			A1
Powers	Laura	LP	Staff	1/27/2007	E&S - completing testing of the inventory rollforward procedures	1.8			A1
Ranney	Amber C.	ACR	Senior	1/27/2007	Corporate YE-Reviewing 12/31/06 derivative account balances and requesting additional audit support from J. Schmidt.	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/27/2007	Drafted a non-productive inventory memo, including th AHG & E&C division	3.7			A1
Rothmund	Mario Valentin	MVR	Senior	1/27/2007	E&C - Meeting with J. Henning and M. Hatzfeld to walk through the AHG/ Powertrain inventory topics.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	1/27/2007	E&C- Performed audit related procedures related to the Fixed asset reconciliations	3.0			A1
Saimoua	Omar Issam	OIS	Staff	1/27/2007	E&C- Performed audit related procedures related to the JE testing	4.5			A1
Schwandt	Lisa N.	LNS	Staff	1/27/2007	Corporate YE-Formatting year end trial balance for figures included in lead sheets.	3.5			A1
Schwandt	Lisa N.	LNS	Staff	1/27/2007	Corporate YE-Performing year end audit procedures on derivative workpapers.	3.5			A1
Sheckell	Steven F.	SFS	Partner	1/27/2007	Review international SRM's	3.0			A1
Smith	Carolyn E.	CES	Staff	1/27/2007	404: Q3 and Q4 Control Framework - made edits suggested in meeting with J. Hegelmann and L. DeMers to clarify E&Y review of framework.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	1/27/2007	404: Discussed PBC Narratives and E&Y Narratives with J. Hegelmann and the feedback that should be prepared for E&Y Sr. Mgr. and client.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/27/2007	404: Edit E&Y narrative for U.S. based upon edits from J. Hegelmann.	0.9			A1
Smith	Carolyn E.	CES	Staff	1/27/2007	404: Editing E&Y narratives for Non-U.S. controls based upon PBC narratives and Control Framework	1.6			A1
Smith	Carolyn E.	CES	Staff	1/27/2007	404: Q3 Non-U.S. Control Framework audit - verified that PBC Narrative matched the PBC Control Framework and that PBC workpapers were received.	2.2			A1
Boehm	Michael J.	MJB	Manager	1/28/2007	E&S YE - Travel time to Kokomo, IN from Royal Oak, MI.	4.2			A1
Hargus	Lisa D.	LDH	Senior Manager	1/28/2007	Review and respond to e-mails regarding 2006 provision.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	1/28/2007	Review sample international tax package	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/28/2007	Preparation of materials for the European closing call.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/28/2007	Review of European reporting.	1.6			A1
Marold	Erick W.	EWM	Senior	1/28/2007	Corporate - Reviewed tech summary and provided comments.	1.1			A1
Marold	Erick W.	EWM	Senior	1/28/2007	E&S - Travel time from Berkley, MI to Kokomo, IN.	4.2			A1
Pacella	Shannon M.	SMP	Manager	1/28/2007	Reviewed IT-2 Walkthroughs	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with J. Simpson and B. Hamblin regarding Info6 role on new engagement code for engagement economics purposes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with S. Sheckell and A. Krabill regarding European closing meeting slides.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with team regarding Delphi AWS/Team Folder.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with team regarding Y/E Close meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Coordination of S. Patel Access Badge Request per A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with team regarding Qtrly. Div. Mtgs.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Coordination of arrival of international tax individuals per J. Hegelmann.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	Corporate YE - Prepared correspondence to A. Krabill regarding environmental reserves.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	DPSS YE - Review of correspondence related to XM subsidy receivable confirmation.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	DPSS YE - Review of materials related to DPSS Q4 review meeting with T. Timko.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	DPSS YE - Discussions with E. R. Simpson and J. Harbaugh regarding open items.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Discussed warranty analyses with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of year-end open items listing for communication to client.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Assisted K. Barwin in preparation of year-end fixed asset workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of Intercompany year-end substantive workpapers.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of inventory control testing year-end update	0.8			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of year-end FSCP control testing update workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of year-end inventory substantive workpapers.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of year-end AP workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of revenue and AR TOC documentation.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	1/29/2007	Meet with J. Hegelmann and C. Smith to discuss SOX 404 U.S. Income Tax Accounting process, U-120, client narrative, and discuss approach for completing testing grid for Q3 and YE.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/29/2007	Review U-120 for SOX 404 Consolidated Income Tax Accounting process and client narrative.	2.1			A1
DeMers	Laurie A.	LAD	Senior Manager	1/29/2007	Meet with T. Tamer to discuss timing of review for YE workpapers - YE management testing documents.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	1/29/2007	Discussion with C. Tosto regarding status update on issues.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/29/2007	Debrief with J. Hegelmann and C. Smith on progress.	0.4			A1
Ferguson	Stephen J.	SJF	Executive Director	1/29/2007	Discuss 2006 int'l provision issues w/ K. Keown & E. Trumbull	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	1/29/2007	Review information for 2006 int'l tax provision	0.6			A1
Ford	David Hampton	DHF	Staff	1/29/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	1.7			A1
Ford	David Hampton	DHF	Staff	1/29/2007	Packard - Performed rollforward test of controls (Reviewed PwC's work and ensured documentation was proper.)	2.6			A1
Ford	David Hampton	DHF	Staff	1/29/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	3.2			A1
Gerber	Katherine A.	KAA	Senior	1/29/2007	T&I - Discuss inventory reserves with K. Horner	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/29/2007	T&I - Working on linking data in ACL for tooling amortization testing	0.4			A1
Harbaugh	James M.	JMH	Senior	1/29/2007	Corporate - Performing testing procedures on Ch. 11 expenses	1.1			A1
Harbaugh	James M.	JMH	Senior	1/29/2007	Corporate - Reviewing year-end materials received for Ch. 11 expense.	1.2			A1
Harbaugh	James M.	JMH	Senior	1/29/2007	Corporate - Performing testing procedures on Prepaids	1.6			A1
Harbaugh	James M.	JMH	Senior	1/29/2007	Corporate - Performing testing procedures on accruals	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Harbaugh	James M.	JMH	Senior	1/29/2007	Corporate - Reviewing Interim workpapers for Prepaids and Accruals	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - Int'l - set up work paper index for year end international tax packs	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - U.S. Processes - organize documents and give to L. DeMers for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - Provision to Return - Organize documents and give to L. DeMers for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - U.S. Processes - communicate changes to documents to C Smith.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - U.S. - Answer questions posed by L. DeMer while reviewing documentation	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - Contact T. Tamer's regarding update on timing of receipt of year end documentation	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - Int'l - work on coordinating space and connectivity for international tax team	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - Consolidated Processes - Review documentation of test plan and coordinating U-120	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - Non-U.S. Processes - work on preparing/reviewing Q3 test plan and U-120	2.5			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - Non-U.S. Processes - Review Non-U.S. control framework testing and coordinating U-120	3.8			A1
Henning	Jeffrey M.	JMH	Partner	1/29/2007	Review Inventory work - AHG Division	0.7			A1
Henning	Jeffrey M.	JMH	Partner	1/29/2007	Review Packard Division audit status and select workpapers	3.0			A1
Horner	Kevin John	KJH	Staff	1/29/2007	Packard YE: worked on formatting the journal entry file for the entries we needed to test for our Q4 journal entry testing.	3.9			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: meeting with B. Kolb to discuss who performs the intercompany profit elimination analysis at the Division.	0.3			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: Completed T&I inventory reconciliation tie out for balances that met our scope.	0.7			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: meeting with D. Conlon to discuss fluctuation explanation questions for inventory testing.	0.7			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: update inventory year end lead sheet for explanations received from D. Conlon.	0.9			A1

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Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: completed trial balance 1220 inventory by plant location analysis for inventory additional procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: worked on testing of the Q4 LCM calculation for the inventory substantive procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: documented and tested the excess & obsolete inventory reserve calculation for Q4.	2.7			A1
Kearns	Matthew R.	MRK	Senior	1/29/2007	E&C - Meeting with B. Hoepfner of E&C to discuss year-end open items list	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/29/2007	E&C - Assisting E&Y staff members with year-end audit procedures	1.6			A1
Kearns	Matthew R.	MRK	Senior	1/29/2007	E&C - Completing documentation of year-end accrual balances	3.8			A1
Kearns	Matthew R.	MRK	Senior	1/29/2007	E&C - Reviewing year-end audit work performed by E&Y staff members	4.6			A1
Kennedy	Gareth L.	GLK	Manager	1/29/2007	Discussion with J. Knox regarding worker's compensation claims handling	1.4			A1
Kennedy	Gareth L.	GLK	Manager	1/29/2007	Correspondence with J. Simpson and A. Ranney to discuss worker's compensation valuation review.	1.8			A1
Keown	Karen M.	KMK	Senior Manager	1/29/2007	Follow-up with S. Ferguson regarding Delphi timing.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Research relating to environmental reserve procedures.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Review of YE corporate audit status.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	E&S - Workpaper review and discussions with the team regarding YE audit status.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	E&S - Travel time to Kokomo, IN from Royal Oak, MI for YE E&S divisional audit.	3.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Review of European reporting.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Status update regarding year-end tax audit procedures.	0.7			A1
Marold	Erick W.	EWM	Senior	1/29/2007	E&S - Reviewed third quarter journal entry detail	2.1			A1
Marold	Erick W.	EWM	Senior	1/29/2007	E&S - Reviewed L. Powers accounts receivable workpapers.	2.3			A1
Marold	Erick W.	EWM	Senior	1/29/2007	E&S - Completed year-end revenue and expense worksteps.	3.1			A1

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Marold	Erick W.	EWM	Senior	1/29/2007	E&S - Reviewed fourth quarter journal entry detail.	3.1			A1
Martinez Hernandez	Eduardo	EMH	Staff	1/29/2007	Print and file the international tax packages for the review of the deferred taxes of the year ending 12/31/2006.	1.8			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - Cleanup of inventory for Saginaw	0.2			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - Pay per Employee/hour for Revenue Expense worksteps (Coopersville)	0.4			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - ACL Inventory for Fitzgerald	0.5			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - Cleanup of inventory for Juarez for Fitzgerald	0.6			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - ACL Inventory working Kettering	0.7			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - ACL Inventory working Sandusky	0.8			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - ACL Inventory working Anderson	0.9			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - ACL Inventory for Juarez	1.4			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - SAS 65	1.5			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - Pay per Employee/hour for Revenue Expense worksteps (Grand Rapids)	2.9			A1
Miller	Nicholas S.	NSM	Manager	1/29/2007	Packard - Time spent walking J. Henning and M. Hatzfeld through Packard workpapers.	3.9			A1
Miller	Nicholas S.	NSM	Manager	1/29/2007	Packard - Review of tooling work completed to date.	3.7			A1
Miller	Nicholas S.	NSM	Manager	1/29/2007	Corporate - Work on year-end derivatives testing.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	1/29/2007	T&I-Correspondence with R. Grace regarding payroll testing.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	1/29/2007	T&I-Met with R. Burrell regarding Accounts Receivable Testing.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	1/29/2007	T&I-Met with B. Kolb & M. Madak regarding Hyperion fluctuations.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	1/29/2007	T&I-Documented explanations from M. Madak and B. Kolb.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/29/2007	T&I-Prepared tooling ACL report.	2.9			A1
Odomirok	Kathleen C.	KCO	Senior Manager	1/29/2007	Conference call with audit team to discuss worker's comp valuation and discussion with Gareth after.	1.1			A1
Patel	Sejal	SP	Intern	1/29/2007	Setting up Q4 overall analytical reviews and Q4 debtor analytical reviews (Indemnity Analytics, Ultimate loss).	6.6			A1
Patel	Sejal	SP	Intern	1/29/2007	Preparing pension participants data templates for Watson Wyatt.	1.9			A1

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Pellegrin	Amy B.	AMP	Client Serving Associate	1/29/2007	Review SAS workpapers for S. Khetan	1.3			A1
Peterson	Christopher A.	CAP	Manager	1/29/2007	Clear UBT/ICFC review notes	0.3			A1
Peterson	Christopher A.	CAP	Manager	1/29/2007	Clear entity level control review notes	2.4			A1
Ranney	Amber C.	ACR	Senior	1/29/2007	Corporate YE-Participating in a conference call with J. Simpson and our E&Y Actuaries to discuss the Workers Compensation Valuation and related questions.	1.4			A1
Ranney	Amber C.	ACR	Senior	1/29/2007	Corporate YE-Updating year-end client assistance list for outstanding items, and discussing with J. Simpson.	1.4			A1
Ranney	Amber C.	ACR	Senior	1/29/2007	Corporate YE-Discussing year-end Workers' Compensation balances and audit procedures with J. Simpson.	1.7			A1
Ranney	Amber C.	ACR	Senior	1/29/2007	Corporate YE-Auditing 12/31/06 derivative balances, and obtaining remaining support from the client.	5.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	AHG - Meeting with L. Maynarich to go over remaining open items on the PBC-List.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	AHG - Meeting with M. Kotic to go through the deliverables.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	E&C - Drafted the WIP Memo, including an understanding of how WIP material is priced out.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	Drafted a non-productive inventory memo, including the AHG & E&C division	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	E&C - Attended meeting with M. Kloss & D. Fourie to discuss the failures of the ZAPI-Comp report.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	1/29/2007	E&C- Performed audit related procedures related to the fixed asset reconciliations.	5.2			A1
Saimoua	Omar Issam	OIS	Staff	1/29/2007	E&C- Performed audit related procedures related to the AR reconciliations.	6.7			A1
Schwandt	Lisa N.	LNS	Staff	1/29/2007	Corporate YE-Prepared a consolidating list of all trial balances with locations for each from SharePoint.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	1/29/2007	Corporate YE-Pulling information from Hyperion for distribution to various workpaper references.	1.6			A1

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Schwandt	Lisa N.	LNS	Staff	1/29/2007	Corporate YE-Performing flowback testing sample selections from Flowback file.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	1/29/2007	Corporate YE-Updating Consolidated template of Hyperion trial balances for year end figures.	3.4			A1
Schwandt	Lisa N.	LNS	Staff	1/29/2007	Prepared a PowerPoint presentation for the France audit status update.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	1/29/2007	Creating PowerPoint presentation for France briefing.	1.3			A1
Sheckell	Steven F.	SFS	Partner	1/29/2007	Review year end workpapers	6.0			A1
Sheckell	Steven F.	SFS	Partner	1/29/2007	Review year end staffing plans	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/29/2007	Review international SRM's	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	ACS: Reviewed ACS risk and control matrix	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	CORP: Obtained workers compensation file and to-do list from A. Ranney.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	Corp: Worked on workers compensation analytics	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	DPSS: Attempted to meet with M. Fraylick re: LSCS	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	DPSS: Emailed client and documented follow-up regarding E&O expense.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	DPSS: Compiled and followed-up regarding open items	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/29/2007	Discussion with M. Boehm and L. Schwandt regarding cash confirm procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/29/2007	Conf. call with G. Kennedy and A. Ranney to discuss worker's compensation valuation review.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/29/2007	Review international deliverables for timely countries.	2.9			A1
Simpson	Jamie	JS	Senior Manager	1/29/2007	Review of final technology summary.	1.1			A1
Smith	Carolyn E.	CES	Staff	1/29/2007	404 - Q3& Q4 Non-U.S. U120 review note revisions - added manual controls for annual processes and corrected general format and spelling errors.	0.4			A1
Smith	Carolyn E.	CES	Staff	1/29/2007	404 - Q3& Q4 U.S. U120 review note revisions - added manual controls for annual processes and corrected general format and spelling errors.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/29/2007	404: Discussed 404 strategy and U120 review notes with J. Hegelmann.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	1/29/2007	404: Q3 Consolidated U120 - reviewed PBC Control Framework and Narrative and created EY U120 and review notes.	7.1			A1
Stille	Mark Jacob	MJS	Senior	1/29/2007	Testing and documentation of periodic review process for GM applications (Dacor, SPS, HPS, HTKS, STKS).	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/29/2007	Testing and documentation of Administrative/Super Users for GM applications (Dacor, SPS, HPS, HTKS, STKS).	0.9			A1
Stille	Mark Jacob	MJS	Senior	1/29/2007	Testing and documentation of change control process for GM applications (Dacor, SPS, HPS, HTKS, STKS).	1.7			A1
Stille	Mark Jacob	MJS	Senior	1/29/2007	Testing and documentation of access administration process for GM applications (Dacor, SPS, HPS, HTKS, STKS).	2.6			A1
Tosto	Cathy I.	CIT	Partner	1/29/2007	Debrief with L. DeMers on status of work	0.8			A1
Trumbull	Eric J.	EJT	Manager	1/29/2007	Discussion with S. Ferguson re: agenda.	0.3			A1
Trumbull	Eric J.	EJT	Manager	1/29/2007	Discussion with E. Martinez re providing files received from C. Tosto.	0.3			A1
Yang	Jinglu	JY	Senior	1/29/2007	Working on cash reconciliation	1.2			A1
Yang	Jinglu	JY	Senior	1/29/2007	Working on bank confirmations and follow up	6.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence with B. Hamblin and D. Chamarro regarding 12600181 - Delphi Re-Open request for time submission.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Work on 2006 Fee Proxy per J. Simpson.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence with team regarding Y/E Close meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence regarding European Closing Meeting dial-in information per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Assist J. Henning with directions to Pentastar hangar for Delphi meeting in Kokomo, IN.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence with team and M. Sakowski regarding E&Y MAC Addresses.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Prepare K. Asher/S. Sheckell Electronic Contact Information per K. Asher.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Coordination of Delphi server upgrade with G. Curry and team.	0.7			A1
Asher	Kevin F.	KFA	Partner	1/30/2007	Review of the workers compensation actuarial valuation	1.6			A1
Asher	Kevin F.	KFA	Partner	1/30/2007	Attend DPSS fourth quarter review meeting	3.1			A1
Barber	Keith A.	KAB	Senior	1/30/2007	DGL/JE - Execution of Q1 and Q2 JE CAAT for Company Code 141	1.8			A1
Barber	Keith A.	KAB	Senior	1/30/2007	DGL/JE - Execution of Q1 and Q2 JE CAAT for Company Code 161	1.8			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	Corporate YE - Status update regarding Corporate PBC list with A. Krabill, E. Marold, J. Simpson and A. Ranney.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	Corporate YE - Correspondence with B. Song, E. Li and Yew Chyn Yong regarding confirmation of bank accounts at Citibank-Taipei.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	Corporate YE - Discussed YE cash procedures with N. Yang and L. Schwandt.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	DPSS YE - Status update with J. Harbaugh and discussion regarding Q4 XM subsidy receivable SOPA.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	DPSS YE - Participation in Q4 closing meeting with C. Anderson, T. Timko, D. Bayles and B. Eichenlaub.	2.2			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	E&S YE - Assisted A. Krabill in review of E&S E&O review.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	E&S YE - Review of fixed asset workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	E&S YE - Status update call with J. Henning, A. Krabill and E. Marold regarding audit status and to prepare for Q4 closing meeting.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	E&S YE - Review of intercompany and AP workpaper documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	E&S YE - Review of warranty workpaper documentation.	1.6			A1

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DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Final review of U.S. Income Tax Accounting SOX 404 process, U-120, and E&Y test grid for Q3 and final changes suggested.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Coordination with S. Ferguson, K. Keown, E. Trumbull and J. Hegelmann to discuss our approach for auditing non-U.S. tax packs, including tax checklist requirements, documentation requirements, and AWS signoffs.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Review Consolidated Income Tax Accounting SOX 404 process, U-120 revisions, and E&Y test grid.	1.4			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Discussions with J. Hegelmann, regarding consolidated Income Tax Accounting SOX 404 process, U-120 revisions, and E&Y test grid.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Discussion with C. Tosto to review SOX 404 audit documentation for U.S. Income Tax Accounting Process, client questions, test grid, and approval for approach to final documentation.	2.7			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Begin review of Non-U.S. Income Tax Accounting process, client narrative, U-120, and E&Y test grid.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Provide updates to C. Tosto.	0.6			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Discuss int'l provision issues w/ K. Keown	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Call w/ C. Tosto, E. Trumbull & K. Keown re: scope and procedures issues for int'l tax provision	0.9			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Discuss int'l provision timing & scheduling issues w/ K. Keown	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Meet w/ E. Trumbull to review informational issues for int'l tax provision	0.5			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Call w/ C. Tosto & E. Trumbull re: procedures and information issues for int'l tax provision	0.7			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Initial planning and review of int'l provision information with K. Keown and E. Trumbull	0.7			A1

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Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Initial int'l scoping, procedures, and administrative details discussion w/ L. DeMers and J. Hegelmann	1.4			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Review of Tax Pack & E&Y memo for Delphi Componentes Automotivos	1.8			A1
Ford	David Hampton	DHF	Staff	1/30/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	1.8			A1
Ford	David Hampton	DHF	Staff	1/30/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was proper.)	2.2			A1
Ford	David Hampton	DHF	Staff	1/30/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	2.7			A1
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Following-up on tooling open items from interim	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Meeting with P. Cates regarding rebill testing	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Testing of tooling rebills	0.8			A1
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Testing of tooling rollforward activity	1.3			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	ACS - Discussion with K. St. Romain regarding control testing memos	1.9			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	ACS - Addressing questions from E. Simpson	1.1			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	Corporate - Discussion with J. Simpson regarding Ch. 11 expense testing	1.1			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	DPSS - Collecting materials for quarterly review	1.2			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	DPSS - Reviewing AP procedures	1.6			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	DPSS - Coordinating XM confirmation	1.9			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	DPSS - Reviewing SOPA entry for Q4	2.2			A1
Hargus	Lisa D.	LDH	Senior Manager	1/30/2007	2006 provision conference call to discuss issues with C. Tosto	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2007	Conference call with C. Zerull to discuss contents of slide-deck prepared by Packard division for purposes of presentation to B. Dellinger, T. Timko and Delphi Corporate staff on 1/31/06.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2007	Review of Q4 presentation materials for Packard closing meeting on 1/31/06.	3.1			A1

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Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - International - meet with S. Ferguson, K. Keowen, E. Trumbull and L DeMers to discuss scope and processes of audit of tax packs.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - Call with L DeMers re: e-mail to T. Tamer on status update	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - Prepare e-mail to T. Tamer re: status update and meeting time.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - State & Local - call with J. Beckman for status update on review of state and local items forwarded to him	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - International - send workpapers to S. Ferguson, L. Hargus, K. Keowen, and E. Trumbull.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - Answer review questions posed by C. Tosto and L DeMers on U.S. Process	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - Update workpaper index	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - Consolidated Processes - set up Q4 test results worksheet	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - Discussion with C. Tosto, re: results of 404 testing to date and how to handle completing testing process	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - Non-U.S. Processes - set up Q4 test results worksheet	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - International - Get international tax team settled into work space	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - U.S. Processes - begin testing for Q4 processes - Provision to Return Process	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - U.S. Process - Draft open items and list of questions for T. Tamer.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - Consolidated Processes - go through review questions on Consolidated processes with L DeMers.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 -U.S. Processes - go through review questions with L. DeMers	1.6			A1
Henning	Jeffrey M.	JMH	Partner	1/30/2007	E&S - Review of company prepared closing meeting materials	0.7			A1
Henning	Jeffrey M.	JMH	Partner	1/30/2007	Review Packard closing meeting materials	0.8			A1
Horner	Kevin John	KJH	Staff	1/30/2007	Packard YE: discussed journal entry testing file for Q4 with N. Miller.	0.2			A1

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Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: meeting with L. Severson to discuss the intercompany profit elimination procedures performed at the Division.	0.2			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: discussion with K. Gerber regarding testing the excess & obsolete listing and the Division's methodology for determining excess & obsolete inventory items.	0.3			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: discussion with N. Miller on our testing plan for the intercompany profit elimination analysis.	0.3			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: meeting with D. Conlon to discuss excess & obsolete calculation at the Vandalia plant for Q4.	0.6			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: meeting with P. Moran to request follow-up on consigned inventory confirmations sent out in October.	0.6			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: completed testing and tie out of the excess & obsolete inventory account reconciliations.	2.1			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: cleared inventory review notes and updated interim inventory documentation.	3.1			A1
Kearns	Matthew R.	MRK	Senior	1/30/2007	AHG - Documenting year-end audit approach related to account balances	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/30/2007	AHG - Meeting with L. Maynarich of AHG to discuss year-end open items and to discuss warranty reserves	1.4			A1
Kearns	Matthew R.	MRK	Senior	1/30/2007	AHG - Auditing year-end accrual balances at AHG	4.4			A1
Keown	Karen M.	KMK	Senior Manager	1/30/2007	Review of additional info. provided by J. Hegelmann that relates to the foreign provision.	0.4			A1
Keown	Karen M.	KMK	Senior Manager	1/30/2007	Preparation of emails to/from E&Y foreign affiliates regarding status of tax packages and review.	0.4			A1
Keown	Karen M.	KMK	Senior Manager	1/30/2007	Review of audit workplan and checklist for foreign provision with S. Ferguson and E. Trumbull - discuss scope of work and division of responsibilities.	0.8			A1
Keown	Karen M.	KMK	Senior Manager	1/30/2007	Non-U.S. Provision - Introductions to the audit team and discussion of scope with J. Simpson, L. Demers, an J. Hegelmann.	1.4			A1

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Keown	Karen M.	KMK	Senior Manager	1/30/2007	Review of tax package for Delphi Shanghai	1.4			A1
Keown	Karen M.	KMK	Senior Manager	1/30/2007	Conf call to discuss Delphi scope and specific procedures for audit workplan and checklist. Attending: C. Tosto, K. Keown, E. Trumbull, S. Ferguson, and Lis: Hargus.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	Attendance at the 4th quarter DPSS Financial Review meeting with C. Anderson, A. Seguin, B. Eichenlaub, D Langford, P. Wan, T. Timko, B. Thelen, D. Bayles, J. Williams, K. Asher, S. Shekell and M. Boehm.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	Meeting with R. Jobe regarding E&S YE audit status.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	E&S - Workpaper review regarding YE audit status.	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	E&S - Discussions with the team regarding YE audit status.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	Providing comments to European teams on their reporting for the consolidated audits.	2.4			A1
Marold	Erick W.	EWM	Senior	1/30/2007	Corporate - Performed year-end audit procedures related to the union signing agreement.	3.8			A1
Marold	Erick W.	EWM	Senior	1/30/2007	E&S - Revised warranty workpapers based on review o Delphi warranty memos.	3.4			A1
Mendrygal	Drew B.	DBM	Staff	1/30/2007	E&C - SAS 65 worksteps	1.0			A1
Mendrygal	Drew B.	DBM	Staff	1/30/2007	E&C - Revenue Expense worksteps	2.6			A1
Mendrygal	Drew B.	DBM	Staff	1/30/2007	E&C - Intercompany worksteps	2.7			A1
Mendrygal	Drew B.	DBM	Staff	1/30/2007	E&C - Inventory Turnover and GM for M. Rothmund.	3.7			A1
Miller	Nicholas S.	NSM	Manager	1/30/2007	Thermal - Status update meeting with D. Greenbury.	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/30/2007	Thermal - Review of investments workpapers.	2.2			A1
Miller	Nicholas S.	NSM	Manager	1/30/2007	Thermal - Review of inventory workpapers.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/30/2007	Thermal - Review of fixed asset workpapers.	4.8			A1
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed substantive procedures on prepaid deposits.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed payroll substantive procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed fixed asset substantive procedures.	1.7			A1

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Pacella	Shannon M.	SMP	Manager	1/30/2007	Reviewed TechSummary based on feedback from core team.	0.4			A1
Patel	Sejal	SP	Intern	1/30/2007	Setting up accounts analytics for significant reserve balances.	7.4			A1
Patel	Sejal	SP	Intern	1/30/2007	Making testing selection for Healthcare Test.	0.9			A1
Powers	Laura	LP	Staff	1/30/2007	E&S - testing A/R walk and supporting documentation	0.3			A1
Powers	Laura	LP	Staff	1/30/2007	E&S - wrapping up open items for A/R sales volume testing	0.5			A1
Powers	Laura	LP	Staff	1/30/2007	E&S - wrapping up open items for AR sales comparison by customer	0.8			A1
Powers	Laura	LP	Staff	1/30/2007	E&S - wrapping up open items from reviewing PwC's round 2 testing	1.0			A1
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Walking L. Schwandt through the process to set up consolidating schedules from Hyperion to send to the Division teams for review.	1.5			A1
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Creating a confirmation request letter for Watson Wyatt for purposes of confirming participant data testing.	2.3			A1
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Auditing 12/31/06 derivative balances, and obtaining remaining support from the client.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/30/2007	AHG - Attended weekly update meeting with M. Hatzfeld to discuss open items.	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	1/30/2007	E&C - Drafted the WIP Memo, including an understanding of how WIP material is priced out.	4.8			A1
Saimoua	Omar Issam	OIS	Staff	1/30/2007	E&C- Met with M. Adams and gained an understanding of the AR reconciliations .	2.3			A1
Saimoua	Omar Issam	OIS	Staff	1/30/2007	E&C- Performed some procedures related to the JE testing.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	1/30/2007	E&C- Performed audit related work on the AR reconciliations.	5.9			A1
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Updated the 8K binder for recently released 8K's.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Updated cash balances for year end figures.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE- Coordinating bank confirmation information for Taipei regulations.	1.0			A1

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Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Performed audit procedures on the addition and subtraction of certain trial balances from all division updates.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Pulling information from Hyperion for distribution to various workpaper references.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Formatted the cash file for the vlookup feature to match countries to trial balances.	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/30/2007	Review year end workpapers	4.0			A1
Sheckell	Steven F.	SFS	Partner	1/30/2007	Attend DPSS closing meeting	3.0			A1
Sheckell	Steven F.	SFS	Partner	1/30/2007	Review DPSS workpapers	3.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	ACS: Discussed AP balance with J. Lamb and followed-up.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	ACS: Documentation of AP recons. to CAATS	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	ACS: Tested FX translation in AP	3.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	ACS: Meeting with K. St Romain re ACS risk and controls	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	Corp: Workers comp analytics.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	DPSS: Follow-up with D. Franks re: SOCD	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/30/2007	Review of Corporate year-end open PBC requests.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/30/2007	Review of proxy fee disclosure fee schedules for Feb. Audit Committee meeting.	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/30/2007	Review of international deliverables for year-end.	1.2			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: Q3 Contingency Reserve Assessment - tick and tie tried to find foreign country detail that fell within scope.	0.2			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: Consolidated U-120 and Control Framework - made 2nd set of revisions per L. DeMers review.	0.3			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: Meeting with J. Hegelmann and L. DeMers to discuss revisions to Consolidated Q3 Control Framework and U120	0.6			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: Meeting with J. Hegelmann and L. DeMers to discuss revisions to U.S. Q3 Control Framework and U120	0.6			A1

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Smith	Carolyn E.	CES	Staff	1/30/2007	404: U.S. U-120 and Control Framework - made 2nd set of revisions per L. DeMers review and revised question document for client.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: U.S. U-120 and Control Framework - made revisions per L. DeMers review.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: Consolidated U-120 and Control Framework - made revisions per L. DeMers review and prepared Questions on Process Documentation for client.	0.9			A1
Stille	Mark Jacob	MJS	Senior	1/30/2007	Follow-up with D. Bauer regarding questions related to Administrative/Super Users and Periodic Review of Dacor, HPS, SPS, STKS, & HTKS.	1.6			A1
Tosto	Cathy I.	CIT	Partner	1/30/2007	Conference call with S. Ferguson related to Korea and Polish tax packs	0.8			A1
Tosto	Cathy I.	CIT	Partner	1/30/2007	Conference call with E&Y international team to discuss audit scope and procedures and what tax packs have been received	1.3			A1
Tosto	Cathy I.	CIT	Partner	1/30/2007	Review with L. DeMers our status on SOX testing for year end and modifications to year end audit procedures related to issues identified in SOX review	1.9			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Initial discussion w/ L. DeMers re overview of FAS 109 work and E&Y team at client site.	0.8			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Initial discussion w/S. Ferguson and K. Keown re foreign tax provision review.	0.9			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Reviewed information received by foreign E&Y teams.	0.8			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Prepared follow-up e-mails to Mexico, France, Germany, UK, Poland, Korea, and China teams re missing information.	0.6			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Conference call with C. Tosto, K. Keown, S. Ferguson, and L. Hargus re: review of audit Program and Checklist and missing information.	1.4			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Review of tax package from local countries, including Shanghai and Poland	2.0			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Organizing tax packages and comparing against list of entities.	1.2			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Discussion with S. Ferguson re: tax packages.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Trumbull	Eric J.	EJT	Manager	1/30/2007	Call with C. Tosto and S. Ferguson re: tax packages.	0.6			A1
Yang	Jinglu	JY	Senior	1/30/2007	Working on pension testing walkthrough	1.1			A1
Yang	Jinglu	JY	Senior	1/30/2007	Discussion with B. Dotson, R. Hof and others regarding cash reconciliation and follow-up	2.2			A1
Yang	Jinglu	JY	Senior	1/30/2007	Working on cash reconciliation	4.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/31/2007	Correspondence with J. Hasse regarding European Close Meeting Dial in information update.	0.1			A1
Asher	Kevin F.	KFA	Partner	1/31/2007	E&S fourth quarter closing meeting to review complex accounting transactions.	4.4			A1
Asher	Kevin F.	KFA	Partner	1/31/2007	Packard Division 4th quarter meeting to review internal control and technical accounting matters	4.8			A1
Boehm	Michael J.	MJB	Manager	1/31/2007	E&S YE - Review of E&S test of control workpaper documentation.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/31/2007	E&S YE - Return travel time from Kokomo, IN to Royal Oak, MI.	4.2			A1
Boehm	Michael J.	MJB	Manager	1/31/2007	E&S YE - Participated in Q4 closing meeting. Participants included B. Dellinger, T. Timko, D. Bayles J. Williams, R. Jobe, and A. Jackson.	4.3			A1
DeMers	Laurie A.	LAD	Senior Manager	1/31/2007	Final review of Consolidated and U.S. Income Tax Accounting Process and comments.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/31/2007	Discussions with C. Tosto and J. Hegelmann regarding non-U.S. contingency data and status of items received.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	1/31/2007	Review Non-U.S. Income tax accounting process, company narrative, and test grid.	2.3			A1
DeMers	Laurie A.	LAD	Senior Manager	1/31/2007	Meet with T. Tamer, C. Tosto, and J. Hegelmann regarding questions on status and non-U.S. tax process.	0.8			A1
Ferguson	Stephen J.	SJF	Executive Director	1/31/2007	Call to discuss int'l provision information & scheduling w/ K. Keown & L. Hargus	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	1/31/2007	Review emails relating to 2006 int'l tax provision information	0.4			A1
Ford	David Hampton	DHF	Staff	1/31/2007	Packard - Performed rollforward test of controls - tested annual and completed TBD controls.	1.2			A1

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Ford	David Hampton	DHF	Staff	1/31/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was proper.)	2.1			A1
Ford	David Hampton	DHF	Staff	1/31/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	3.3			A1
Ford	David Hampton	DHF	Staff	1/31/2007	Packard - Travel time from Warren, OH to Northville, MI returning from trip to audit YE.	4.2			A1
Gerber	Katherine A.	KAA	Senior	1/31/2007	T&I - Meet with C. Tompkins to discuss tooling fluctuations	0.8			A1
Gerber	Katherine A.	KAA	Senior	1/31/2007	T&I - Preparation of overall tooling analytics	2.1			A1
Harbaugh	James M.	JMH	Senior	1/31/2007	ACS - Reviewing Interim AP testing.	4.7			A1
Harbaugh	James M.	JMH	Senior	1/31/2007	Corporate - Discussing AP procedures with S. Patel	1.1			A1
Harbaugh	James M.	JMH	Senior	1/31/2007	Corporate - Discussion with J. Lamb regarding Ch. 11 expense requests	1.3			A1
Harbaugh	James M.	JMH	Senior	1/31/2007	Corporate - Meeting with J. Nolan to learn e-dacor system	2.8			A1
Harbaugh	James M.	JMH	Senior	1/31/2007	DPSS - Discussing reasonableness of Income statement explanations with M. Kearns	1.2			A1
Hargus	Lisa D.	LDH	Senior Manager	1/31/2007	Review K. Keown's binder of workplans, checklists, control list and e-mails on 2006 provision	1.0			A1
Hargus	Lisa D.	LDH	Senior Manager	1/31/2007	Meet with K. Keown regarding workplan, staffing and control list	3.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/31/2007	Participation in Packard Division Q4 closing meeting with K. Asher, S. Sheckell, J. Henning, T. Timko, B. Dellinger and Packard Divisional accounting staff.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/31/2007	Travel time incurred traveling roundtrip to Warren, OH from Troy, MI for purposes of attending Q4 Packard division closing meeting.	6.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - Contingency Reserve - Prepare copies of drafts of contingency reserve memos	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - Contingency Reserves - Prepare copies of State and Local contingency reserve calculation work papers supporting the memo	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - 404 - Review C. Smith's draft of the U-120 for Foreign processes	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - Meet with T. Tamer, C. Tosto and L. DeMers re: timing of receipt of work papers, 404 - foreign processes, and contingency reserve support	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - Prepare workpaper files for all sections of the audit of the tax provision	3.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - Tax Summary Memo - work on framing out tax summary memo	3.4			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2007	Preparation for E&S year end closing meeting with Company personnel	1.1			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2007	Attendance at E&S year end closing meeting with Company personnel	2.9			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2007	Preparation for Packard Division year end closing meeting with Corporate personnel	0.9			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2007	Participation in Packard Division year end closing meeting with Corporate personnel	3.1			A1
Horner	Kevin John	KJH	Staff	1/31/2007	Packard YE: worked on the Packard Q4 journal entry testing.	0.8			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: discussed the Hyperion consolidating schedule for T&I with N. Miller.	0.2			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: meeting with G. Stevons to obtain the SAP to Hyperion Q4 reconciliations.	0.2			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: requested contact info from P. Moran to follow-up on consigned inventory confirms.	0.2			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: meeting with R. Burrell to obtain support for in-transit inventory booked for France location.	0.3			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: updated inventory test of controls to clear in-transit inventory review note.	0.4			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: answered questions on remediation controls testing with J. Nicol.	0.6			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: meeting with M. Madak to walk through the intercompany profit elimination process.	0.8			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: documented testing support for controls testing around the elimination of intercompany profit analysis.	1.2			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: created memo to document procedures performed to test the controls for the intercompany profit elimination analysis.	1.4			A1

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Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: meeting with J. Sienkiewicz to talk to personnel in Mexico regarding CMM receipts in follow-up to cut-off testing.	1.4			A1
Jiang	Qi (Eric)	QJ	Staff	1/31/2007	Creating tax audit contact list	1.1			A1
Jiang	Qi (Eric)	QJ	Staff	1/31/2007	Year end income tax audit: looking at 2006 exchange rate for Mexico, France, Germany, Korea, china, brazil, UK and Poland and statutory tax rate in above countries (Creating an excel spreadsheet to calculate materiality threshold for gross amount for above countries.)	2.4			A1
Kearns	Matthew R.	MRK	Senior	1/31/2007	AHG - Meeting auditing cash and A/R at AHG at year-end	3.7			A1
Kearns	Matthew R.	MRK	Senior	1/31/2007	AHG - Auditing year-end accrual balances at AHG	4.2			A1
Kennedy	Gareth L.	GLK	Manager	1/31/2007	Drafting questions for call with Sedgwick regarding worker's comp process.	0.6			A1
Keown	Karen M.	KMK	Senior Manager	1/31/2007	Meet with L. Hargus and C. Lin to walk thru workplan and audit checklist for Delphi provision and discuss audit procedures for each step.	0.6			A1
Keown	Karen M.	KMK	Senior Manager	1/31/2007	Meet with L. Hargus to discuss division of responsibilities, scope of entities, review information received to date and assignment of tasks.	2.1			A1
Keown	Karen M.	KMK	Senior Manager	1/31/2007	Call to S. Ferguson to discuss staffing.	0.2			A1
Keown	Karen M.	KMK	Senior Manager	1/31/2007	Review of tax package for Delphi Shanghai	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/31/2007	Discussion with M. McWhorter regarding various E&S accounting matters.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/31/2007	E&S - Travel time from Kokomo, IN to Royal Oak for the E&S divisional audit.	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/31/2007	E&S YE workpaper review.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/31/2007	Preparation for and 4th quarter closing meeting. In attendance: B. Dillenger, T. Timko, D. Bayles, J. Williams, R. Jobe, E&S Division accounting staff, K. Asher, S. Sheckell, J. Henning and M. Boehm.	4.2			A1

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Lin	Shin Yin	SYL	Manager	1/31/2007	Meeting with L. Hargus and K. Keown to go over the review/sign off process for all the international tax packages.	1.1			A1
Marold	Erick W.	EWM	Senior	1/31/2007	E&S - Performed detail gross margin analysis based on data provided from E&S.	2.1			A1
Marold	Erick W.	EWM	Senior	1/31/2007	E&S - Reviewed E&S' 4th quarter results presentation.	2.1			A1
Marold	Erick W.	EWM	Senior	1/31/2007	E&S - Travel time from Kokomo, IN to Berkley, MI.	4.1			A1
Mendrygal	Drew B.	DBM	Staff	1/31/2007	E&C - ACL Inventory working Kettering	0.7			A1
Mendrygal	Drew B.	DBM	Staff	1/31/2007	E&C - documentation of inventory explanations	0.9			A1
Mendrygal	Drew B.	DBM	Staff	1/31/2007	E&C - preparation of gross margin analysis for M. Rothmund.	1.1			A1
Mendrygal	Drew B.	DBM	Staff	1/31/2007	E&C - Review of year-end Inventory Recs.	4.8			A1
Mendrygal	Drew B.	DBM	Staff	1/31/2007	E&C - Review of Inventory Turnover for M. Rothmund.	3.3			A1
Miller	Nicholas S.	NSM	Manager	1/31/2007	Corporate - Coordination with S. Kappler on the year-end review of IBNR reserves for healthcare.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/31/2007	Thermal - Meeting with S. Kokic to discuss the CHC impairment.	0.3			A1
Miller	Nicholas S.	NSM	Manager	1/31/2007	Thermal - Review of inventory workpapers.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/31/2007	Thermal - Review of investments workpapers.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/31/2007	Thermal - Review of accounts payable workpapers.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Discussed prepaid deposits with R. Burrell.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Discussed review notes with N. Miller	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Discussed payroll related issues with G. Stevons.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Performed tooling procedures within ACL.	1.6			A1
Pacella	Shannon M.	SMP	Manager	1/31/2007	Reviewed Internal audit's workpapers for eTBR.	0.5			A1
Patel	Sejal	SP	Intern	1/31/2007	Setting up accounts analytics for significant reserve balances.	4.9			A1
Patel	Sejal	SP	Intern	1/31/2007	Training with Delphi Employee for E-Dacor system for AP procedures.	1.8			A1
Patel	Sejal	SP	Intern	1/31/2007	Making testing selection for Healthcare Test.	2.7			A1

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Ranney	Amber C.	ACR	Senior	1/31/2007	Corporate YE-Discussing questions related to Workers' Compensation with J. Simpson	0.6			A1
Ranney	Amber C.	ACR	Senior	1/31/2007	Corporate YE-Auditing 12/31/06 corporate balance sheet accounts.	2.5			A1
Ranney	Amber C.	ACR	Senior	1/31/2007	Corporate YE-Creating a confirmation request letter for Watson Wyatt for purposes of confirming participant data testing.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/31/2007	AHG - Worked on the year-end GM/ Inventory Turn Analysis, including meeting with the AHG P&L group of G. Anderson	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/31/2007	E&C - Reviewed inventory reconciliation workpapers	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	1/31/2007	E&C - Tested WIP items for Powertrain/ AHG division	2.9			A1
Saimoua	Omar Issam	OIS	Staff	1/31/2007	E&C- Analyzed the sample selected to perform the payroll testing on and communicated to the client.	1.4			A1
Saimoua	Omar Issam	OIS	Staff	1/31/2007	E&C- Met with M. Adams to discuss the Accounts Receivable reserve analysis prepared by Delphi and gained an understanding	2.1			A1
Saimoua	Omar Issam	OIS	Staff	1/31/2007	E&C- Met with the accounts payable finance manager and discussed the reconciliation of the payroll register to the SAP.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	1/31/2007	E&C- Performed audit related procedures on the AR reserve reconciliations	2.7			A1
Saimoua	Omar Issam	OIS	Staff	1/31/2007	E&C- Performed audit related procedures relating to the AR reserve analysis and obtained supporting documents.	3.8			A1
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Corporate Interim-Performed interim audit procedures on hedge transaction testing workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Corporate YE-Updated the 8K binder for recently released 8K's.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Corporate YE-Performed YE audit procedures on debt workpapers received from the client.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	1/31/2007	DPSS YE-Preparing confirmations for mailing.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	1/31/2007	DPSS YE-Performing cutoff testing for shipments before and after inventory.	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/31/2007	Attend E&S closing meeting	5.0			A1
Sheckell	Steven F.	SFS	Partner	1/31/2007	Attend Packard closing meeting	5.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	ACS: Debit balance review	0.3			A1

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Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	ACS: Status update with J. Harbaugh.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	ACS: Finalizing FX and Payables AWS file	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	ACS: Walked through workpaper documentation with J Harbaugh.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	ACS: Prepare summary memo on ACS interim procedures	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	DPSS: Attempted to obtain documentation from M. Fraylick regarding LSC entry	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	DPSS: Reviewed cut-off testing for DPSS	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/31/2007	Conf. call with A. Ranney, B. Pettengill, GMAM contacts to discuss pension asset testing of market values.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/31/2007	Review of pension confirmation to Watson Wyatt.	1.4			A1
Simpson	Jamie	JS	Senior Manager	1/31/2007	Review of proxy fee disclosure fee schedules for Feb. Audit Committee meeting.	1.4			A1
Simpson	Jamie	JS	Senior Manager	1/31/2007	General review of Thermal year end wps.	2.3			A1
Simpson	Jamie	JS	Senior Manager	1/31/2007	Time spent responding to international emails.	1.3			A1
Smith	Carolyn E.	CES	Staff	1/31/2007	404: Discussion with C. Tosto and J. Hegelmann regarding client expectations and timeline for receiving PBC documents	0.2			A1
Smith	Carolyn E.	CES	Staff	1/31/2007	404: U-120 Non-U.S. - made revisions from review by L. DeMers.	0.8			A1
Smith	Carolyn E.	CES	Staff	1/31/2007	SRM review - began framing out year-end template.	0.9			A1
Smith	Carolyn E.	CES	Staff	1/31/2007	404: Created Foreign U-120 based upon the Control Framework	2.4			A1
Stille	Mark Jacob	MJS	Senior	1/31/2007	Follow-up and review of IT2 and Integra-T walkthrough review comments.	0.6			A1
Tosto	Cathy I.	CIT	Partner	1/31/2007	Review and responded to various emails with foreign locations related to packages	0.6			A1
Tosto	Cathy I.	CIT	Partner	1/31/2007	Meeting with T. Tamer to discuss 2006 provision status and SOX documentation	0.9			A1
Tosto	Cathy I.	CIT	Partner	1/31/2007	Review non U.S. tax advice binder and compare to non U.S. contingency draft memo	3.4			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Discussed printing out supporting documents with C. Lin.	0.3			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Reviewed checklists file created by E. Hernandez	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Trumbull	Eric J.	EJT	Manager	1/31/2007	Met with E. Hernandez to discuss preparing E&Y checklist and E&Y Audit Program for each entity on in scope list.	0.8			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Reviewing and organizing inflow of information on tax packages and creating control list to manage.	1.3			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Met with E. Jiang to discuss converting U.S.	0.3			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Printing tax packages and organizing accordingly.	0.3			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Updating control list.	0.9			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Reviewing work of E. Hernandez and E. Jiang	1.6			A1
Yang	Jinglu	JY	Senior	1/31/2007	Working on pension testing walkthrough	0.6			A1
Yang	Jinglu	JY	Senior	1/31/2007	Working on bank confirmations and follow-up	0.9			A1
Yang	Jinglu	JY	Senior	1/31/2007	Discussion with B. Dotson, R. Hof and others regarding cash reconciliation and follow up	1.2			A1
Yang	Jinglu	JY	Senior	1/31/2007	Working on cash reconciliation	6.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with J. Simpson regarding 2006 Fee Proxy.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Work on 2006 Fee Proxy per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Modify international contact list per email received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Preparation of email to Pakistan regarding Pre-approval - Delphi Diesel Pakistan (Private) Limited per K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with A. Ranney, S. Patel and M. Sakowski regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with E. Marold regarding Dec. and Jan. invoices amounts/estimates per the Company.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with G. Curry regarding Pointsec Secondary Compliance for Delphi server.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Coordination of conference rooms for engagement team.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with B. Donovan and K. Asher regarding Creating Global Advantage: E&Y CEO Summit 2007 - contact information for R. O'Neal.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Coordination of badge form for K. Barber with M. Sakowski and Keith.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Coordination of supplies for engagement team.	0.5			A1
Asher	Kevin F.	KFA	Partner	2/1/2007	Review of Powertrain audit status	1.8			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Met with J. Harbaugh to discuss Corporate open items.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Call with J. Volek regarding cash procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Discussed Environmental reserve with S. Sheckell, E. Marold and A. Krabill.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Discussed cash procedures with A. Krabill.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Preparation of environmental workpapers for Columbus and Kokomo facilities.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Met with N. Yang and L. Schwandt to discuss cash procedures and modify AWS program to reflect revised scoping.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	DPSS YE - Status update meeting with J. Harbaugh.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	DPSS YE - Review of Q3 journal entry review documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	DPSS YE - Review of Q1/Q2 journal entry review	1.1			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Met with M. Fawcett to obtain Financial Systems management testing documentation.	0.4			A1
Ferguson	Stephen J.	SJF	Executive Director	2/1/2007	Discuss int'l tax provision issues w/ E. Trumbull & L. Hargus	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/1/2007	Review & respond to emails relating int'l tax provision	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	2/1/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	2.3			A1
Ford	David Hampton	DHF	Staff	2/1/2007	Packard - Performed rollforward test of controls. Tested annual and completed TBD controls.	4.4			A1
Ford	David Hampton	DHF	Staff	2/1/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was proper.)	4.7			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Discuss tooling rebills with C. Tompkins	0.1			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Discuss open tooling testing with J. Simpson	0.2			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Discuss tooling rebills with J. Simpson	0.2			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Discuss warranty reserves with J. Simpson, J. Henning and K. Asher	0.2			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Call with J. Meinberg and N. Miller regarding tooling	0.3			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Review tooling reconciliation	0.4			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Test billable tooling for amortization testing	0.6			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Documentation of tooling commitments used in amortization testing	0.7			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Prepare listing of open items for tooling	0.7			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Test tooling appropriation requests	0.8			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Test tooling commitments for Interiors	1.3			A1
Harbaugh	James M.	JMH	Senior	2/1/2007	Corporate - Discussing audit procedures with E. Simpson	1.1			A1
Harbaugh	James M.	JMH	Senior	2/1/2007	Corporate - Meeting with J. Lamb to obtain year-end audit requests	1.3			A1
Harbaugh	James M.	JMH	Senior	2/1/2007	Corporate - Obtaining reports from e-dacor	1.6			A1
Harbaugh	James M.	JMH	Senior	2/1/2007	DPSS - Reviewing analytics for Quarterly review procedures	3.6			A1
Harbaugh	James M.	JMH	Senior	2/1/2007	T&I - Time spent running reports from e-dacor	1.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/1/2007	Discuss Delphi status with K. Keown.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/1/2007	Assist C. Lin get started on packages.	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/1/2007	Assist E. Trumbull get started on packages.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hargus	Lisa D.	LDH	Senior Manager	2/1/2007	Meeting with E. Trubull regarding France questions he has.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/1/2007	Answer C. Lin's questions.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/1/2007	Review of Q4 balance sheet and income statement analyticals for E&C/Powertrain division in preparation for 2/2/07 Q4 closing meeting of E&C/Powertrain division.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/1/2007	Review of audit status with M. Kearns, M. Rothmund, and O. Saimoua.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/1/2007	Review with J. Henning of year-end audit status of significant account areas on E&C/PT for accounts receivable, inventory, prepaids and other assets, accounts payable, intercompany reconciliations.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - International - Provide tax pack memo for C. Tosto.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - Contingency Reserves - contact T. Tamer to request e-mail copy of reserve memo's	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - State & Local -contact J. Beckman re: status of review of state items and discuss on how federal team can assist in this review	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - State & Local - Contact D. Olbrecht's to request copies of Michigan Single Business tax returns for last 4 years	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - State and Local - Coach C. Smith on how to tick and tie state and local workpapers received and answer her questions	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - Tax Summary Memo - draft state and local provision paragraph and edit Medicare subsidy paragraph	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - State and Local - review and sort state and local workpapers provided by T. Tamer	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - OCI - Identify sections in E&Y Financial Reporting Developments guide relating to OCI and valuation allowance	1.1			A1

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Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE -OCI - Review sections of E&Y Financial Reporting Developments guide and through client prepare memo on OCI to gain understanding on how client prepared document and if client conclusions are correct	4.4			A1
Henning	Jeffrey M.	JMH	Partner	2/1/2007	E&C - Preparation for year end closing meeting including review of key audit issues with engagement team	0.6			A1
Henning	Jeffrey M.	JMH	Partner	2/1/2007	E&C - Participation in year end closing meeting including review of key audit issues with engagement team	2.4			A1
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Preparation for Thermal year end audit closing meeting with Corporate personnel	0.8			A1
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Participation in Thermal year end audit closing meeting with Corporate personnel	2.7			A1
Horner	Kevin John	KJH	Staff	2/1/2007	Packard YE: sent follow-up to C. High for accounts receivable explanations that we requested while at Packard.	0.2			A1
Horner	Kevin John	KJH	Staff	2/1/2007	Packard YE: sent request to N. Leach for explanations for journal entries she booked in Q4 that met our scope for our journal entry testing.	0.2			A1
Horner	Kevin John	KJH	Staff	2/1/2007	Packard YE: received supporting documentation from G. Naylor for our follow-up request on our cut-off shipping testing.	0.3			A1
Horner	Kevin John	KJH	Staff	2/1/2007	Packard YE: updated the journal entry testing file for explanations received from N. Leach.	0.4			A1
Horner	Kevin John	KJH	Staff	2/1/2007	Packard YE: Call with N. Leach to go over journal entries that met our scope for Q4 journal entry testing.	0.6			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: follow-up discussion with P. Moran on consigned inventory confirmations.	0.3			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: Call with W. Mullen for follow-up on our consigned inventory confirm sent in October.	0.4			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: received consigned inventory confirmation from W. Mullen via fax and updated inventory testing files.	0.4			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: received consigned inventory reconciliation from Jamestown Container and filed in workpapers.	0.4			A1

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Horner	Kevin John	KJH	Staff	2/1/2007	T&I Interim: discussion on additional payroll testing with J. Nicol and J. Simpson.	0.6			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: meeting with A. Bastien to discuss SAP to Hyperion differences on the Q4 reconciliations.	0.6			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: meeting with J. Sienkiewicz to go over receipts from cut-off testing at the CMM plant.	0.6			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: discussed the Hermosillo acquisition accrual with J. Nicol.	0.7			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: meeting with C. Rhodes, PwC, to discuss inventory controls and follow-up questions we had on their testing.	0.9			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: updated the summary conclusions spreadsheet for management's testing results for the inventory cycle.	1.3			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: completed tie out of the Q4 SAP to Hyperion reconciliations.	3.2			A1
Kearns	Matthew R.	MRK	Senior	2/1/2007	AHG - Auditing misc accrued liabilities for year-end procedures	3.8			A1
Kearns	Matthew R.	MRK	Senior	2/1/2007	E&C - Preparing for Q4 Powertrain global presentation and updating engagement executives	1.8			A1
Kearns	Matthew R.	MRK	Senior	2/1/2007	E&C - Reviewing year-end work performed by E&Y staff member	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/1/2007	E&C - Assisting E&Y staff members with year-end audit procedures	2.4			A1
Keown	Karen M.	KMK	Senior Manager	2/1/2007	Answer questions for C. Lin on Delphi review of foreign provisions for China and Germany	0.3			A1
Keown	Karen M.	KMK	Senior Manager	2/1/2007	Meet with L. Hargus to discuss staffing for Delphi and expectations with respect to timing.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	Meeting with S. Kihn and E. Marold to discuss the accounting for capitalized union bonuses.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	Review of details relating capitalized union bonus accounting.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	Review of information and discussions with M. Boehm and E. Marold regarding environmental reserves.	1.4			A1

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Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	European closing conference call with F. Degueudre, T. Timko, European finance managers, M. Stoessel, O. Desprez, K. Asher and S. Sheckell.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	Review of latest international SRM's.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	Preparation for European closing call.	2.9			A1
Lin	Shin Yin	SYL	Manager	2/1/2007	Review international tax package - 1st review - Delphi Deutschland GmbH 588	1.9			A1
Lin	Shin Yin	SYL	Manager	2/1/2007	Review international tax package - 1st review - Delphi Deutschland GmbH 529	2.2			A1
Lin	Shin Yin	SYL	Manager	2/1/2007	Review international tax package - Beijing Delphi Wan Yuan.	2.5			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/1/2007	Met with E. Trumbull to review the checklist and the audit program	2.4			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/1/2007	Create the checklist file to be used in the review of the deferred taxes for 2006	1.3			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/1/2007	Create the audit program to be used in the review of the deferred taxes for 2006	1.5			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - preparation of payroll analytics including pay per employee	0.3			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - preparation of revenue and expenses analytics	0.7			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - review of gross margins for M. Rothmund.	0.8			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - testing of year-end Inventory Recs	1.7			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - preparation of revenue analytics.	2.1			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - Inventory on consignment memo	3.7			A1
Miller	Nicholas S.	NSM	Manager	2/1/2007	Packard - Review of inventory workpapers.	3.4			A1
Miller	Nicholas S.	NSM	Manager	2/1/2007	Corporate - Meeting with T. Krause, A. Brazier and other corporate accounting personnel to discuss 2008 hedge designation strategy.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/1/2007	Corporate - Coordination with S. Kappler on the year-end review of IBNR reserves for healthcare.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/1/2007	Thermal - Review of tooling workpapers.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Met with R. Burrell regarding accounts payable follow up.	0.6			A1

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Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Met with B. Kolb regarding receivable, payable, and expense follow-up.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Met with C. Tompkins regarding fixed asset follow up.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Cleared review notes regarding accounts payable.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Cleared review notes regarding the fixed asset cycle.	2.8			A1
Pacella	Shannon M.	SMP	Manager	2/1/2007	Call with B. Garvey to discuss status of Internal Audit workpapers.	0.2			A1
Pacella	Shannon M.	SMP	Manager	2/1/2007	Reviewed Internal audit's workpapers for eTBR.	0.9			A1
Patel	Sejal	SP	Intern	2/1/2007	Preparing copies of derivative counter party contracts and arranging them in order.	1.4			A1
Patel	Sejal	SP	Intern	2/1/2007	Agreeing International reporting packages to Hyperion trial balances.	2.3			A1
Patel	Sejal	SP	Intern	2/1/2007	Packard - Performing Price-Test on inventory balance for Packard Division.	0.9			A1
Powers	Laura	LP	Staff	2/1/2007	E&S - testing A/R walk and supporting documentation	0.3			A1
Ranney	Amber C.	ACR	Senior	2/1/2007	Corporate YE-Participating in a conference call with J. Simpson, K. Cobb and the Watson Wyatt Actuary to discuss pension participant data testing.	1.1			A1
Ranney	Amber C.	ACR	Senior	2/1/2007	Corporate YE--auditing 12/31/06 corporate balance sheet accounts.	5.5			A1
Ranney	Amber C.	ACR	Senior	2/1/2007	Working with the E&Y Finance group in order to submit 2005 BRS invoices to the bankruptcy court.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/1/2007	AHG - Attended meeting with G. Anderson to discuss income statement related items and payroll expenses	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	2/1/2007	E&C - Meeting with K. Asher & J. Henning & M. Hatzfeld to discuss the status update for the Powertrain division. Walked through the open items & risks	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/1/2007	E&C - Worked on the GM/Allied Inventory Tie-out's and documentation of the schedule	1.9			A1
Saimoua	Omar Issam	OIS	Staff	2/1/2007	E&C- Performed other procedures in the aws program related to the accounts payable.	5.4			A1

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Saimoua	Omar Issam	OIS	Staff	2/1/2007	E&C- Met with M. Adams to obtain an understanding of some of the reconciliations that we obtained and the supporting documents understanding.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	2/1/2007	E&C- Obtained accounts payable reconciliations and support documents and performed audit related procedures.	4.5			A1
Sheckell	Steven F.	SFS	Partner	2/1/2007	Review year end workpapers	1.0			A1
Sheckell	Steven F.	SFS	Partner	2/1/2007	Attend - European closing meeting	1.5			A1
Sheckell	Steven F.	SFS	Partner	2/1/2007	Attend Thermal closing meeting	3.0			A1
Simpson	Emma-Rose S.	ESS	Staff	2/1/2007	ACS: Worked on ACS risk and control documentation	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/1/2007	ACS Documented risk and control matrices	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	2/1/2007	ACS: Worked on ACS risk and control documentation	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/1/2007	E&S: Documented fixed assets reconciliations	4.3			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with S. Kihn and R. Reimink regarding international pension valuations.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with A. Ranney regarding worker's compensation.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with J. Nolan regarding our division payroll testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with S. Kihn regarding FAS 112 and year-end audit requests.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with H. Aquino regarding proxy fee disclosures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Conf. call with K. Williams, S. Kihn, K. Cobb and A. Ranney to discuss participant data confirm and OPEB/FAS 112 files.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Time spent responding to international emails.	1.1			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Review of Thermal year-end wps.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Participation in Thermal year end closing meeting.	3.1			A1
Smith	Carolyn E.	CES	Staff	2/1/2007	Contingency Reserve - SALT: Met with J. Hegelmann and C. Tosto regarding status of review and necessary documents needed from client.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/1/2007	Contingency Reserves - SALT: Met w/J. Hegelmann regarding project assignment	0.3			A1

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Smith	Carolyn E.	CES	Staff	2/1/2007	Contingency Reserve: SALT - Obtained copies of SBT returns - spoke w/D. Olbrecht regarding obtaining last 4 returns filed and possible audit change to reserve amount in 2007.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/1/2007	Contingency Reserves - SALT: Compiled chart with statutory rates for each state for 2005-2007 to ensure that client was taking any rate changes into account.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/1/2007	Contingency Reserves - SALT: Tied Contingency Reserve Memo to workpapers.	2.2			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Foreign exchange effect to contingency reserve - locate prior quarter information to show client	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Discuss status of state workpaper analysis and follow-up with client	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Locate oci memo and literature	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Update discussion with D. Kelley and follow-up with A Krabill	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Discuss state and local workpapers received and audit work to be performed.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Follow-up with state and local partner regarding state and local workpapers received and audit work to be performed.	0.5			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Review draft workpapers	2.8			A1
Trumbull	Eric J.	EJT	Manager	2/1/2007	Met w/ L. Hargus to discuss allocation of foreign tax packages	0.1			A1
Trumbull	Eric J.	EJT	Manager	2/1/2007	Reviewing FAS 109 memo for French entities and reviewing tax package 505	6.4			A1
Yang	Jinglu	JY	Senior	2/1/2007	Discussion with M. Boehm and L. Schwandt regarding cash reconciliation	0.4			A1
Yang	Jinglu	JY	Senior	2/1/2007	Discussion with B. Dotson, R. Hof and others regarding cash reconciliation and follow-up	1.8			A1
Yang	Jinglu	JY	Senior	2/1/2007	Working on cash reconciliation	5.8			A1
Aquino	Heather	HRA	Client	2/2/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Serving Associate	2/2/2007	2006 Proxy fee discussion with S. Sheckell, J. Simpson and K. Asher.	0.9			A1
Aquino	Heather	HRA	Client	2/2/2007	Work on 2006 Fee Proxy per J. Simpson.	1.2			A1
			Serving Associate						

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Aquino	Heather	HRA	Client Serving Associate	2/2/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Asher	Kevin F.	KFA	Partner	2/2/2007	Review of the 2006 proxy fee reconciliation of fees	1.1			A1
Asher	Kevin F.	KFA	Partner	2/2/2007	Review of Powertrain 4th quarter accounting matters and operations	3.2			A1
Barber	Keith A.	KAB	Senior	2/2/2007	SAP/DGL- Roll forward test for Company Code 141 Q1 and Q2 resulted in differences. (Investigated differences in DGL to identify variance of recalculated account balances.)	2.5			A1
Barber	Keith A.	KAB	Senior	2/2/2007	SAP/JE - Data extraction for Company Code 2800 for period 5 of FY06.	2.8			A1
Barber	Keith A.	KAB	Senior	2/2/2007	SAP/JE - Roll forward test for Company Code 2800 Account 1601 resulted in differences. (Investigated differences in SAP to identify variance of recalculated account balance.)	4.2			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	Corporate YE - Met with D. Kolano to discuss audit status	0.8			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	Corporate YE - Met with J. Hunt, E. Marold and A. Krabill to discuss project destiny estimates	0.8			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	Corporate YE - Review of FAS 143 FRD	1.1			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	Corporate YE - Met with D. Brewer and E. Marold to discuss wire room and AP debit balances.	1.4			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	E&S YE - Discussed open items list with R. Hofmann, M. Mcwhorter and M. Wilkes.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	Met with C. Adams and R. Smithson to review management's Financial Systems testing.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Review other comprehensive income memo and accounting treatment.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Discuss other comprehensive income issues with C. Tosto and approach for auditing.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Meeting with C. Tosto, J. Hegemann, and C. Smith to review entire audit work program to assess areas where special attention is required and issues which need to be incorporated into our audit work.	2.7			A1

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DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Meeting with T. Tamer to obtain ETR data and obtain additional information. Also present J. Hegelmann and C. Smith.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Meeting with J. Erickson to obtain TRBC schedule.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Discuss approach to audit state income taxes with J. Hegelmann and C. Smith, (provide input on information we need from D. Olbrecht, Delphi Director of SALT).	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Update discussions with D. Kelley and C. Tosto.	0.4			A1
Ferguson	Stephen J.	SJF	Executive Director	2/2/2007	Call w/ E&Y-Poland to discuss issues arising from audit of 2006 Delphi-Poland tax provision	1.0			A1
Ferguson	Stephen J.	SJF	Executive Director	2/2/2007	Review emails relating int'l tax provision	0.3			A1
Ford	David Hampton	DHF	Staff	2/2/2007	Packard - Travel time from Warren, OH to Northville, MI returning from trip to audit YE.	3.9			A1
Ford	David Hampton	DHF	Staff	2/2/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was proper.)	4.1			A1
Gerber	Katherine A.	KAA	Senior	2/2/2007	T&I - Follow-up on open items for tooling with P. Cates	0.4			A1
Harbaugh	James M.	JMH	Senior	2/2/2007	Corporate - Discussing sample selection with D. Brewster for AP testing	1.1			A1
Harbaugh	James M.	JMH	Senior	2/2/2007	Corporate - Discussing AP procedures with E. Simpson	1.2			A1
Harbaugh	James M.	JMH	Senior	2/2/2007	Corporate - Performing YE testing on accruals	1.6			A1
Harbaugh	James M.	JMH	Senior	2/2/2007	Corporate - Performing YE testing on Ch. 11 expenses	2.1			A1
Harbaugh	James M.	JMH	Senior	2/2/2007	DPSS - Obtaining explanations and further support for quarterly analytical review from K. Loup.	1.6			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Answer C. Lin's questions regarding Germany.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Review Delphi componentes automotivos packet.	0.5			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Discussion with E. Trubull regarding France #506 packet and memo.	0.3			A1

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Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Review France #506 packet and memo.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Prepare points regarding France packet/memo.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Review Brazil entity package/memo.	1.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Answer E. Trubull's questions regarding France.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Discuss Germany with C. Lin.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Participation in Q4 E&C/Powertrain divisional closing meeting with K. Asher, S. Sheckell, J. Henning, T. Timko, B. Dellinger and Delphi Corporate staff and E&C/Powertrain accounting staff.	2.9			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - International - Saving tax packs to electronic work paper files	0.6			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - Contingency Reserves - answer question from J. Harbaugh re: Q3 SOPA for contingency reserve for \$2.1M	0.2			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE -State & Local - validating current state and local provision based on state effective rate provided	0.4			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - Organize notes and to-do lists after status meeting with L. DeMers, C. Tosto and C. Smith.	0.6			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - SALT - Contact D. Olbrecht's to receive copies of the Michigan SBT return and discuss other state and local items needed for verifying reserve totals.	0.6			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - State and Local - meet with D. Olbrecht to go over data request list	0.6			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - Provision - Prepare copies of client prepared rate reconciliation workpapers from their provision binder	0.8			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - Meet with L. Demers, C. Tosto and C. Smith to discuss work plan, progress on what has been received to date and items to work on while waiting for client to provide work papers	1.6			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - Meet with T. Tamer, L. DeMers and C. Smith re: open items and questions on workpapers	1.7			A1

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Henning	Jeffrey M.	JMH	Partner	2/2/2007	Debrief with audit team on follow-up items subsequent to Powertrain mgt closing meeting	0.8			A1
Henning	Jeffrey M.	JMH	Partner	2/2/2007	Participation in year end Company lead closing meeting for Powertrain Division	3.2			A1
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: discussed legal accrual and cfo report follow-up with N. Miller.	0.2			A1
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: created open items listing for year end substantive procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: meeting with B. Kolb to discuss contingency accrual and what accounts the accruals were booked to.	0.4			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	AHG - Documenting and testing warranty reserve at year-end	2.1			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	AHG - Auditing year-end liabilities subject to compromise balance	3.3			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	E&C - Assisting E&Y staff members with year-end audit procedure questions	0.8			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	E&C - Meeting with engagement executives to discuss E&C's Q4 presentation results	0.8			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	E&C - Updating open items list for year-end audit	0.8			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	E&C - Meeting with B. Hoeppner of E&C to discuss accrued taxes at E&C	0.9			A1
Kennedy	Gareth L.	GLK	Manager	2/2/2007	Call with Segwick regarding worker's compensation claims process.	1.4			A1
Kilts JR.	George W.	GWK	Staff	2/2/2007	Pulled book earnings per GAAP from tax packages to compare to Hyperion numbers.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Conference call with L. Lertzch and L. Haydes to discuss matters in the reporting from Poland.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Review of latest international SRM's.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Preparation of open items for Q3 review.	1.4			A1
Lin	Shin Yin	SYL	Manager	2/2/2007	Follow-up on Germany consolidated tax group FAS 109 tax packages.	0.2			A1
Lin	Shin Yin	SYL	Manager	2/2/2007	Follow-up on status of Mexican FAS 109 tax packages.	0.2			A1
Lin	Shin Yin	SYL	Manager	2/2/2007	Follow-up on status of Chinese FAS 109 tax packages for Delphi Packard Electric Systems Co. Ltd. 491	0.3			A1

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Lin	Shin Yin	SYL	Manager	2/2/2007	Review international tax package - 1st review - Delphi Delco Electronics Europe GmbH 504	1.8			A1
Lin	Shin Yin	SYL	Manager	2/2/2007	Review international tax package - 1st review - Delphi Delco Electronics Europe GmbH 579	2.4			A1
Marold	Erick W.	EWM	Senior	2/2/2007	Corporate - Participated in corporate update meeting.	0.4			A1
Marold	Erick W.	EWM	Senior	2/2/2007	Corporate - Met with D. Brewer to obtain detail support for wire transactions.	1.1			A1
Marold	Erick W.	EWM	Senior	2/2/2007	E&S - Preparation for and meeting with D. Brewer to discuss year-end changes to the AP debit balance.	1.1			A1
Marold	Erick W.	EWM	Senior	2/2/2007	Corporate - Discussions with TSRS regarding journal entry rollforward procedures.	2.1			A1
Marold	Erick W.	EWM	Senior	2/2/2007	E&S - Documented third quarter journal entry review.	1.1			A1
Mendrygal	Drew B.	DBM	Staff	2/2/2007	E&C - preparation of inventory memo	0.5			A1
Mendrygal	Drew B.	DBM	Staff	2/2/2007	E&C - perform SAS 65 worksteps	0.8			A1
Mendrygal	Drew B.	DBM	Staff	2/2/2007	E&C - review year end Productive/Nonproductive inventory	2.4			A1
Mendrygal	Drew B.	DBM	Staff	2/2/2007	E&C - review of Powertrain Global analytic	4.5			A1
Miller	Nicholas S.	NSM	Manager	2/2/2007	Thermal - Meeting with R. Burrell to discuss AP.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Met with P. Cates regarding fixed asset interim testing.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Met with R. Burrell regarding substantive accounts payable procedures.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Performed substantive procedures on prepaid deposits.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Performed payroll substantive procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Performed accounts payable substantive procedures.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Reperformed expenditure cycle control testing.	2.2			A1
Patel	Sejal	SP	Intern	2/2/2007	Agreeing International reporting packages to Hyperion trial balances.	2.4			A1
Pikos	Matthew C.	MCP	Senior	2/2/2007	Preparing and documenting analytical procedures on the inventory balance at the Packard Division.	3.8			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Detail reviewing the pension participant data testing.	0.4			A1

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Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Discussing year-end Workers' Compensation balances and audit procedures with J. Simpson.	0.4			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Reviewing 12/31/06 derivative account balances and requesting additional audit support from J. Schmidt.	0.6			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Detail Reviewing pension participant data testing.	0.9			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Meeting with M. Fraylick, E&Y Actuaries, and Sedgwick to discuss trend in Delphi Workers' Compensation case reserves.	1.7			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Auditing 12/31/06 corporate balance sheet accounts.	2.1			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Quarterly Review-Discussing Q3 procedures to be performed with A. Krabill.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/2/2007	E&C - Meeting with M. Kloss to walk through the inventory review notes.	0.9			A1
Saimoua	Omar Issam	OIS	Staff	2/2/2007	E&C- Met with Gordon Halleck to discuss the support documents received on the open items list.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	2/2/2007	E&C- Met with M. Adams to discuss the accounts payable reconciliations.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/2/2007	E&C- Obtained the Accounts payable reconciliations and performed audit related procedures.	6.5			A1
Sheckell	Steven F.	SFS	Partner	2/2/2007	Attend Powertrain closing meeting	3.0			A1
Sheckell	Steven F.	SFS	Partner	2/2/2007	Review year end staffing plans	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	2/2/2007	Corp: Met with client and documented AP reconciliations.	7.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/2/2007	DPSS: Transferred hardcopy workpapers to filing cabinet	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with A. Krabill regarding union signing bonuses.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Review of pension status with A. Ranney.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with S. Sheckell regarding status of YE corporate audit procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Review of Sedgwick SAS 70 and worker's comp analytics.	0.8			A1

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Simpson	Jamie	JS	Senior Manager	2/2/2007	Conf. call with M. Fraylick, D. France, Sedgwick, J. Knox, G. Kennedy and A. Ranney to discuss worker's comp 12/31 valuation.	1.5			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with K. Asher, S. Sheckell and H. Aquino regarding proxy fee disclosure.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Time spent responding to international emails.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with S. Hernandex and D. Payan regarding Mexico audit status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with N. Miller regarding Thermal YE status.	0.5			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Provision: Met with J. Hegelmann and L. DeMers to go over SALT scope issues.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Sent email with rate reconciliation to D. Kelley & C. Tosto.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Contingency Reserve - SALT: Met. w/D. Olbrecht to discuss MI SBT reserves re: 59(e) adjustment and to get copies of prior year returns	0.6			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Contingency Reserve - SALT: Tied client PBC MI SBT returns (2002-2005) to workpapers. Also tied PBC interest calculations to same workpapers.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Provision: Meeting w/J. Hegelmann, L. DeMers and C. Tosto to discuss workplan and client requests necessary.	1.6			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Provision: Meeting w/T. Tamer, L. DeMers, and J. Hegelmann regarding open items and new ETR workpapers.	1.8			A1
Stille	Mark Jacob	MJS	Senior	2/2/2007	Clean-up of review comments provided for the Treasury applications (IT2 & Integra-T)	0.7			A1
Stille	Mark Jacob	MJS	Senior	2/2/2007	Updating of Tech Summary to include additional applications and processes added by core team.	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/2/2007	Review foreign package memo	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/2/2007	Review FRD on oci and compare to Delphi memo from 2005 restatement	0.7			A1
Tosto	Cathy I.	CIT	Partner	2/2/2007	Review workplan with team and develop work to be performed now	1.6			A1

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Trumbull	Eric J.	EJT	Manager	2/2/2007	Call with S. Ferguson and E&Y Poland team re revisor of Poland tax package and accompanying memo.	0.9			A1
Trumbull	Eric J.	EJT	Manager	2/2/2007	Reviewing tax package for French consolidated group TB numbers 546, 548, and 559	5.3			A1
Yang	Jinglu	JY	Senior	2/2/2007	Discussion with B. Dotson, R. Hof and others regarding cash reconciliation and follow up	1.3			A1
Yang	Jinglu	JY	Senior	2/2/2007	Working on cash reconciliation	6.7			A1
A1 Project Total:						<u><u>4,556.7</u></u>		<u><u>\$0</u></u>	
Accounting Assistance - A2									
Bankruptcy									
Ranney	Amber C.	ACR	Senior	1/3/2007	Meeting with J. Simpson and S. Sheckell to discuss several employee benefit reserves and impact of attrition events.	0.4	\$275	\$110	A2
Sheckell	Steven F.	SFS	Partner	1/3/2007	Review attrition plan accounting topics at year-end	2.8	\$575	\$1,610	A2
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with A. Ranney and S. Sheckell regarding impact of attrition reserves on other accounts.	0.7	\$470	\$329	A2
Sheckell	Steven F.	SFS	Partner	1/4/2007	Review Delphi attrition plan accounting	1.5	\$575	\$863	A2
Simpson	Jamie	JS	Senior Manager	1/4/2007	Meeting with S. Kihn, R. Reimink and S. Sheckell to discuss impact of attrition plans on FAS 112 and healthcare IBNR.	0.6	\$470	\$282	A2
Ranney	Amber C.	ACR	Senior	1/8/2007	Discussing testing procedures for employees under the Attrition Plan with S. Smith and R. Balgenorth.	0.6	\$275	\$165	A2
Asher	Kevin F.	KFA	Partner	1/17/2007	Meeting with J. Sheehan regarding the status and issues of Ch. 11 emergence	1.4	\$770	\$1,078	A2
Ranney	Amber C.	ACR	Senior	1/20/2007	Detail reviewing testing of the Special Attrition Program participant data.	2.6	\$275	\$715	A2
Schwandt	Lisa N.	LNS	Staff	1/20/2007	Attrition Participant Data Testing.	3.5	\$140	\$490	A2
Simpson	Jamie	JS	Senior Manager	1/21/2007	Detail review of attrition program reserve and receivable balance workpapers.	1.3	\$470	\$611	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with A. Ranney regarding 9/30/06 attrition plan reserve and GM receivable workpapers.	0.3	\$470	\$141	A2
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with S. Kihn and S. Sheckell regarding GM receivable related to attrition programs and Watson Wyatt 9/30 valuation file.	0.6	\$470	\$282	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	1/31/2007	Walking S. Patel through testing of Special Attrition Participant data.	0.7	\$275	\$193	A2
Patel	Sejal	SP	Intern	2/1/2007	Testing special Attrition participant data. (Pension liabilities)	3.3	\$100	\$330	A2
A2 Bankruptcy Project Total:						20.3		\$7,198	
Catalyst									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Correspondence with M. Stoessel (E&Y France) relative to finalization of audit fees for French scope of Catalyst carve-out audit of 12/31/05.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Correspondence with K. Tremain, C. Arkwright, and R. Chakravarty relative to Delphi progress related to investigating accounting anomalies at SLP location. Time incurred due to control deficiencies.	1.3	\$470	\$611	A2
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Coordination of retrieval of Catalyst memo per M. Hatzfeld.	0.2	\$140	\$28	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Discussion with K. Tremain relative to status of company's internal review of accounting at Mexican SLP location, and timing/content of final deliverable.	0.5	\$470	\$235	A2
Fitzpatrick	Michael J.	MJF	Partner	1/23/2007	Review of the draft audited 12/31/05 and 3/31/06 financial statements.	2.1	\$825	\$1,733	A2
Fitzpatrick	Michael J.	MJF	Partner	1/23/2007	Review of summary review memorandum.	1.4	\$825	\$1,155	A2
Fitzpatrick	Michael J.	MJF	Partner	1/23/2007	Review of overall analytics.	1.1	\$825	\$908	A2
Fitzpatrick	Michael J.	MJF	Partner	1/23/2007	Communication and clearing of comments with Catalyst team related to the audited financial statements.	1.4	\$825	\$1,155	A2
A2 Catalyst Project Total:						8.5		\$6,059	
Corporate									
Boehm	Michael J.	MJB	Manager	1/3/2007	E&S Interim - Discussion with M. McWhorter, A. Brazier, A. Krabill, and R. Hofmann regarding accounting for warranty transactions with DPSS/Visteon/Ford.	1.2	\$330	\$396	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Review of latest Q4 FAS 144 impairment analysis.	1.6	\$470	\$752	A2
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Review of company accounting memorandum re: Brazilian social security tax matters	0.6	\$575	\$345	A2

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Henning	Jeffrey M.	JMH	Partner	1/4/2007	T&I - Review of accounting memorandum re: CHC JV impairment	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Conference call with A. Brazier, H. Powell and DPSS and E&S representatives regarding accounting for service provided by DPSS on parts sold by E&S.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Meeting with S. Kihn, R. Reimink, S. Sheckell and M. Boehm to discuss environmental reserve accounting.	1.1	\$470	\$517	A2
Marold	Erick W.	EWM	Senior	1/4/2007	Corporate - Discussion with S. Sheckell regarding environmental reserves at Delphi.	1.7	\$275	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Discussions with W. Tilotti relative to status of Company's Q4 FAS 144 impairment analysis and co-development of audit timing and scope.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Review of revised environmental reserve information.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Meeting with T. Timko, S. Kihn, R. Reimink and S. Sheckell to discuss environmental reserve accounting.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Conference call with C. Anderson and M. Boehm to discuss Q4 DPSS accounting memos.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Review and preparation of comments for 4 DPSS accounting memos covering fourth quarter topics.	2.6	\$470	\$1,222	A2
Sheckell	Steven F.	SFS	Partner	1/5/2007	Discuss pay on consumption with T. Timko and team	1.2	\$575	\$690	A2
Fine	Charles E.	CEF	Senior	1/8/2007	Delphi - Perform FASB 142 SAS Review	2.1	\$275	\$578	A2
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Discussion with J. Henning and M. Hatzfeld regarding the Company's fixed asset impairment analysis.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	1/8/2007	Discussions with J. Montgomery regarding Mexico pension matter.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	Senior Manager	1/8/2007	Discussion with J. Henning regarding CHC impairment and meeting with S. Harris.	0.6	\$470	\$282	A2
Conat	Arthur L.	ALC	Executive Director	1/9/2007	Assistance with retirement benefit related disclosure issues including plans in Mexico and U.S. discount rates	1.9	\$520	\$988	A2
Fine	Charles E.	CEF	Senior	1/9/2007	Delphi - Complete FASB 142 SAS Review	2.9	\$275	\$798	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Meeting with J. Simpson, M. Hatzfeld, M. Boehm, E. Marold and N. Miller regarding tie in of test counts from physical inventories for locations using SAP.	1.1	\$470	\$517	A2
Sheckell	Steven F.	SFS	Partner	1/9/2007	Review pay on consumption accounting discussions	0.8	\$575	\$460	A2
Simpson	Jamie	JS	Senior Manager	1/9/2007	Discussion with E&Y Mexico regarding Mexico pension matter.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	1/9/2007	Discussions with J. Montgomery and A. Brazier regarding Mexico pension matter.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/9/2007	Conf. call with A. Conat to discuss FAS 87 discount rate and Mexico pension matter.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/9/2007	Research Mexico pension accounting matter.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	Senior Manager	1/9/2007	Research Mexico pension matter regarding settlements/curtailments.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	1/10/2007	Preparation for the derivate meeting with the SEC	1.6	\$770	\$1,232	A2
Fitzpatrick	Michael J.	MJF	Partner	1/10/2007	Preparation for the derivate meeting with the SEC	1.2	\$825	\$990	A2
Miller	Nicholas S.	NSM	Manager	1/10/2007	Communication with T. Tilton to understand the large differences between U.S. and Local GAAP accounting for KDAC.	0.9	\$330	\$297	A2
Simpson	Jamie	JS	Senior Manager	1/10/2007	Research Mexico pension matter regarding settlements/curtailments.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/10/2007	Meeting with J. Williams, A. Brazier and S. Sheckell to discuss Mexico pension matter.	1.1	\$470	\$517	A2
Asher	Kevin F.	KFA	Partner	1/11/2007	Review of FAS 133 audit procedures	2.3	\$770	\$1,771	A2
Asher	Kevin F.	KFA	Partner	1/11/2007	Review and research related to the accounting issues of the treasury center and FASB 133	2.4	\$770	\$1,848	A2
Asher	Kevin F.	KFA	Partner	1/11/2007	Preparation for meeting with the SEC regarding FASB 133	1.6	\$770	\$1,232	A2
Asher	Kevin F.	KFA	Partner	1/11/2007	Attend meeting with the SEC regarding FASB 133	2.1	\$770	\$1,617	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Met with M. Hatzfeld, A. Krabill, N. Miller and E. Marold to discuss procedures to tie our physical inventory test counts.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	1/11/2007	Time spent assessing how we will complete the tie-out of the physical inventory test counts, including writing testing program and memo.	4.3	\$330	\$1,419	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/11/2007	Meeting with M. Kloss to understand the post-physical inventory reports available to finalize tie-out.	1.9	\$330	\$627	A2
Royall II	Robert L.	RLR	Partner	1/11/2007	Attend SEC conf call regarding derivative matter.	1.9	\$825	\$1,568	A2
Sheckell	Steven F.	SFS	Partner	1/11/2007	Attend meeting with the SEC regarding FASB 133	2.1	\$575	\$1,208	A2
Sheckell	Steven F.	SFS	Partner	1/11/2007	Research related to FAS 133 in preparation for call with SEC.	2.4	\$575	\$1,380	A2
Conat	Arthur L.	ALC	Executive Director	1/12/2007	Assistance with retirement benefit related disclosure issues including plans in Mexico and U.S. discount rates	1.1	\$520	\$572	A2
Fitzpatrick	Michael J.	MJF	Partner	1/12/2007	Discussion related to FAS 133 call with SEC.	1.9	\$825	\$1,568	A2
Sheckell	Steven F.	SFS	Partner	1/12/2007	Review pay on consumption accounting discussions	0.5	\$575	\$288	A2
Simpson	Jamie	JS	Senior Manager	1/12/2007	Discussion with J. Montgomery regarding Mexico pension plan settlement/curtailment.	0.3	\$470	\$141	A2
Boehm	Michael J.	MJB	Manager	1/13/2007	Corporate YE - Preparation of year-end environmental workpapers for Project Destiny sites.	2.3	\$330	\$759	A2
Asher	Kevin F.	KFA	Partner	1/15/2007	Review of second letter to SEC regarding FASB 133 accounting	1.2	\$770	\$924	A2
Conat	Arthur L.	ALC	Executive Director	1/15/2007	Discount rate analysis - Watson Wyatt model - discussion/information regarding worker's comp	2.9	\$520	\$1,508	A2
Fine	Charles E.	CEF	Senior	1/15/2007	Document SAS Review for FAS 142	5.0	\$275	\$1,375	A2
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Meet with P. Saxena to discuss warranty reserves for CVC warranty.	1.1	\$300	\$330	A2
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Auditing year-end warranty reserve for CVC warranty	1.2	\$300	\$360	A2
Powers	Laura	LP	Staff	1/17/2007	E&S - Due to slow client assistance, this time was spent waiting for documents from the client that were on the PBC listing. These documents were necessary before I could begin work on assigned tasks.	1.4	\$140	\$196	A2
Sheckell	Steven F.	SFS	Partner	1/17/2007	Review derivatives memo with the Company to be sent to SEC	1.4	\$575	\$805	A2
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Meet with P. Saxena to discuss CVC warranty reserves	0.4	\$300	\$120	A2
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Discuss the CVC warranty reserves with J. Henning, J. Simpson, and N. Miller.	0.7	\$300	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Conat	Arthur L.	ALC	Executive Director	1/19/2007	Discount rate analysis - Watson Wyatt model - discussion/information regarding worker's comp	1.1	\$520	\$572	A2
Simpson	Jamie	JS	Senior Manager	1/19/2007	Conf. call with S. Sheckell, A. Conat and G. Kennedy to discuss discount rate for worker's compensation.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/19/2007	Conf. call with J. Montgomery and Watson Wyatt to discuss Mexico pension accounting.	2.1	\$470	\$987	A2
Abell Jr	Charles C.	CCA	Partner	1/22/2007	Discussion w/ J. Oglethorpe re: FIN 48 transfer pricing considerations	0.4	\$825	\$330	A2
Conat	Arthur L.	ALC	Executive Director	1/22/2007	Pension data error issue discussion	0.8	\$520	\$416	A2
Henning	Jeffrey M.	JMH	Partner	1/22/2007	Review FAS 144 asset impairment analysis.	1.1	\$575	\$633	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Preparation of FAS 133 research information.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Meeting with A. Brazier to discuss various FAS 144 accounting matters.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Review of latest FAS 144 information provided by the Company.	0.9	\$470	\$423	A2
Marold	Erick W.	EWM	Senior	1/22/2007	Corporate - Environmental meeting with J. Hunt and consultants regarding year-end adjustments.	1.1	\$275	\$303	A2
Oglethorpe	Jean W.	JWO	Executive Director	1/22/2007	Discussion with C. Abell re Transfer Pricing issue.	0.6	\$520	\$312	A2
Sheckell	Steven F.	SFS	Partner	1/22/2007	Consultations regarding FAS 133 derivative accounting	0.9	\$575	\$518	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with J. Montgomery regarding Mexico pension issue.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Conf. call with J. Montgomery, J. Pena, T. and T. Broomhead regarding Mexico pension accounting for terminations.	1.5	\$470	\$705	A2
Abell Jr	Charles C.	CCA	Partner	1/23/2007	Discussion w/ J. Oglethorpe re: FIN 48 transfer pricing considerations	0.6	\$825	\$495	A2
Asher	Kevin F.	KFA	Partner	1/23/2007	Accounting research related to second meeting with SEC regarding FASB 133 accounting matters	1.9	\$770	\$1,463	A2
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Auditing year-end warranty reserves for CVC warranty matter with Renault.	1.9	\$300	\$570	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/23/2007	Review of Step 1 preliminary calculations for AHG and certain Delphi locations.	2.2	\$470	\$1,034	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	1/23/2007	Conf. call re: FAS 144 Impairment assessment and related issues	0.4	\$575	\$230	A2
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Meeting with S. Sheckell to discuss latest information from the Company's FAS 144 analysis.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Meeting with J. Williams, A. Brazier, B. Murray, S. Sheckell and M. Hatzfeld to discuss the status of the Company's FAS 144 impairment testing.	1.1	\$470	\$517	A2
Oglethorpe	Jean W.	JWO	Executive Director	1/23/2007	Discussion with C. Abell re Transfer Pricing issue.	0.4	\$520	\$208	A2
Sheckell	Steven F.	SFS	Partner	1/23/2007	Consultations regarding FAS 133 derivative accounting	1.4	\$575	\$805	A2
Sheckell	Steven F.	SFS	Partner	1/23/2007	Consult with valuation experts regarding FAS 144 impairment	1.3	\$575	\$748	A2
Simpson	Jamie	JS	Senior Manager	1/23/2007	Discussion with B. Kolb and P. Saxena regarding CHC Compressor Warranty reserve.	1.9	\$470	\$893	A2
Abell Jr	Charles C.	CCA	Partner	1/24/2007	Discussion w/ D. Kelley re: Transfer pricing considerations in/c/w FIN 48 adoption	1.4	\$825	\$1,155	A2
Asher	Kevin F.	KFA	Partner	1/24/2007	Accounting research related to second meeting with SEC regarding FASB 133 accounting matters	2.1	\$770	\$1,617	A2
Asher	Kevin F.	KFA	Partner	1/24/2007	Research regarding the FIN 48 implication of transfer pricing related matters	1.1	\$770	\$847	A2
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Meet with P. Saxena to discuss Renault warranty reserve	0.2	\$300	\$60	A2
Henning	Jeffrey M.	JMH	Partner	1/24/2007	Discussion and audit strategy development regarding significant developments around Thermal division warranty reserve and impairment charges	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Review of latest version of the FAS 144 information.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Meeting of the valuation steering committee. Company, KPMG and E&Y represented.	1.0	\$470	\$470	A2
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Meeting with J. Williams, B. Murray, KPMG valuation team, S. Sheckell and M. Hatzfeld to discuss the latest version of the FAS 144 analysis.	1.2	\$470	\$564	A2
Royall II	Robert L.	RLR	Partner	1/24/2007	Conf. call regarding FAS 133 derivative matters.	0.6	\$825	\$495	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/24/2007	Consultations regarding FAS 133 derivative accounting	2.2	\$575	\$1,265	A2
Sheckell	Steven F.	SFS	Partner	1/24/2007	Consult with valuation experts regarding FAS 144 impairment	1.1	\$575	\$633	A2
Abell Jr	Charles C.	CCA	Partner	1/25/2007	Prep for call w/ M. Fitzpatrick re: Transfer pricing consideration in regards to FIN 48 adoption	1.1	\$825	\$908	A2
Asher	Kevin F.	KFA	Partner	1/25/2007	Call the SEC regarding the Company's accounting unde FASB 133 for derivative contracts	1.1	\$770	\$847	A2
Asher	Kevin F.	KFA	Partner	1/25/2007	Technical review and edits of memo to the third letter to the SEC regarding FASB 133	3.1	\$770	\$2,387	A2
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Meet with P. Saxena to discuss Renault CVC warranty reserve	0.4	\$300	\$120	A2
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Review changes to Renault CVC warranty reserve during Q4.	0.4	\$300	\$120	A2
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Conf. call with J. Simpson re: status of key Thermal issues, warranty, tooling, and impairments	0.7	\$575	\$403	A2
Royall II	Robert L.	RLR	Partner	1/25/2007	Call with the SEC regarding the Company's accounting under FASB 133 for derivative contracts	1.4	\$825	\$1,155	A2
Sheckell	Steven F.	SFS	Partner	1/25/2007	Consultations regarding FAS 133 derivative accounting	1.2	\$575	\$690	A2
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with B. Kolb (Thermal) regarding Compressor Warranty issue and restructuring charges for Douai and Donchery.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with J. Henning regarding Compressor Warranty reserve, tooling amortization and restructuring charges for Douai and Donchery for Thermal.	0.9	\$470	\$423	A2
Asher	Kevin F.	KFA	Partner	1/26/2007	Technical review and edits of memo to the third letter to the SEC regarding FASB 133	1.8	\$770	\$1,386	A2
Asher	Kevin F.	KFA	Partner	1/26/2007	Review of FAS 144 impairment analysis	1.7	\$770	\$1,309	A2
Henning	Jeffrey M.	JMH	Partner	1/26/2007	Conf. call with J. Simpson and S. Harris re: Thermal warranty reserve matter.	0.5	\$575	\$288	A2
Royall II	Robert L.	RLR	Partner	1/26/2007	Discussion with audit team regarding FAS 133 derivative accounting.	0.6	\$825	\$495	A2
Sheckell	Steven F.	SFS	Partner	1/26/2007	Consultations regarding FAS 133 derivative accounting	1.7	\$575	\$978	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/26/2007	Consult with valuation experts regarding FAS 144 impairment	1.2	\$575	\$690	A2
Simpson	Jamie	JS	Senior Manager	1/26/2007	Discussion with B. Kolb (Thermal) regarding Compressor Warranty issue and restructuring charges for Douai and Donchery.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	1/27/2007	Technical review of the third letter to the SEC regarding FASB 133	1.2	\$770	\$924	A2
Asher	Kevin F.	KFA	Partner	1/27/2007	Research and review of the technical memos regarding FASB 133	5.8	\$770	\$4,466	A2
Asher	Kevin F.	KFA	Partner	1/27/2007	Review of the FAS 144 procedures and the Company's related analysis	1.5	\$770	\$1,155	A2
Burns JR	John E.	JEB	Senior Manager	1/27/2007	Review of KPMG SFAS 144 materials.	0.7	\$470	\$329	A2
Burns JR	John E.	JEB	Senior Manager	1/27/2007	Discussion with S. Sheckell regarding KPMG SFAS 144 materials.	1.3	\$470	\$611	A2
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Review Packard accounting memo's re: Tarazona and Nuemarkt restructuring plans.	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Discuss follow-up with teams on accounting memo's re: Tarazona and Nuemarkt restructuring plans.	0.4	\$575	\$230	A2
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Discussion regarding Thermal Division warranty matter with Renault; development of audit response	0.4	\$575	\$230	A2
Sheckell	Steven F.	SFS	Partner	1/27/2007	Discuss accounting for pensions and OPEBs with national office	1.5	\$575	\$863	A2
Sheckell	Steven F.	SFS	Partner	1/27/2007	Review FAS 144 impairment calculations with national office	3.5	\$575	\$2,013	A2
Fitzpatrick	Michael J.	MJF	Partner	1/29/2007	Discussion regarding FAS 133 accounting.	1.1	\$825	\$908	A2
Gerber	Katherine A.	KAA	Senior	1/29/2007	T&I - Discuss CVC warranty reserve with J. Simpson	0.2	\$300	\$60	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/29/2007	Review of Step 1 and Step 2 calculations for impaired facilities. (Review included reconciliation of net book values, cashflow estimates and terminal value estimates.)	1.9	\$470	\$893	A2
Hendy	James W.	JWH	Executive Director	1/29/2007	SFAS 144 Valuation Review - Fixed Assets	2.1	\$520	\$1,092	A2
Henning	Jeffrey M.	JMH	Partner	1/29/2007	Conf. call to discuss Thermal division Renault warranty matter	1.0	\$575	\$575	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Larson	Christopher J.	CJL	Partner	1/29/2007	Discussion with K. Asher and S. Sheckell regarding consideration of the accounting for corrections of errors in participant data in the current year.	0.6	\$825	\$495	A2
Ranney	Amber C.	ACR	Senior	1/29/2007	Quarterly Review-Reviewing Q3 SOPA list in order to understand adjustments made to corporate balances.	1.3	\$275	\$358	A2
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	Worked on corporate the FAS 144 Analysis	3.1	\$250	\$775	A2
Sheckell	Steven F.	SFS	Partner	1/29/2007	Consultation with T. Timko and A. Brazier regarding FAS 133 accounting	1.3	\$575	\$748	A2
Sheckell	Steven F.	SFS	Partner	1/29/2007	Review FAS 144 impairment calculations with national office	0.5	\$575	\$288	A2
Simpson	Jamie	JS	Senior Manager	1/29/2007	Discussion with S. Sheckell regarding segment realignment testing.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/29/2007	Meeting with S. Kihn and J. Lamb to discuss segment realignment testing of footnote disclosure.	0.7	\$470	\$329	A2
Asher	Kevin F.	KFA	Partner	1/30/2007	Research and review of the technical memos regarding FASB 133	1.9	\$770	\$1,463	A2
Asher	Kevin F.	KFA	Partner	1/30/2007	Technical review of the T&I warranty analysis for compressors	1.9	\$770	\$1,463	A2
Asher	Kevin F.	KFA	Partner	1/30/2007	Review of the T&I technical accounting memos related to Q4 transactions	3.5	\$770	\$2,695	A2
Burns JR	John E.	JEB	Senior Manager	1/30/2007	Preparation for conference call with KPMG to walk through their SFAS 144 analysis	0.8	\$470	\$376	A2
Burns JR	John E.	JEB	Senior Manager	1/30/2007	Conference call with KPMG to walk through their SFAS 144 analysis	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2007	Discussion with J. Burns and J. Hendy related to E&Y audit approach to significant assumptions used by KPMG relative to fair market value estimates of impaired Delphi sites.	1.0	\$470	\$470	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2007	Review of Step 1 and Step 2 calculations for impaired facilities. Reviewed included reconciliation of net book values, cashflow estimates and terminal value estimates.	3.4	\$470	\$1,598	A2
Hendy	James W.	JWH	Executive Director	1/30/2007	SFAS 144 Valuation Review - Fixed Assets	3.9	\$520	\$2,028	A2
Henning	Jeffrey M.	JMH	Partner	1/30/2007	Review Thermal Division Renault Warranty Computation and related accounting memo	1.1	\$575	\$633	A2
Kennedy	Kelly	KK	Staff	1/30/2007	FAS 144 SAS Review (Fixed Assets)	6.9	\$220	\$1,518	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Larson	Christopher J.	CJL	Partner	1/30/2007	Discussion with K. Asher and S. Sheckell regarding consideration of the accounting for corrections of errors in participant data in the current year.	0.4	\$825	\$330	A2
Miller	Nicholas S.	NSM	Manager	1/30/2007	Thermal - Meeting with S. Kokic to discuss the CHC impairment.	0.8	\$330	\$264	A2
Rothmund	Mario Valentin	MVR	Senior	1/30/2007	Attended a meeting with KPMG to walk through the corporate YE FAS144 analysis.	3.3	\$250	\$825	A2
Rothmund	Mario Valentin	MVR	Senior	1/30/2007	Worked on corporate the FAS 144 Analysis	3.4	\$250	\$850	A2
Sheckell	Steven F.	SFS	Partner	1/30/2007	Discuss accounting for pensions and OPEBs with national office	0.9	\$575	\$518	A2
Simpson	Jamie	JS	Senior Manager	1/30/2007	Review of Q3 SOPA list from Corporate.	0.5	\$470	\$235	A2
Gerber	Katherine A.	KAA	Senior	1/31/2007	T&I - Discuss warranty reserve testing for CVC warranty issue with J. Simpson and N. Miller	0.6	\$300	\$180	A2
Kennedy	Kelly	KK	Staff	1/31/2007	FAS 144 SAS Review (Fixed Assets)	3.6	\$220	\$792	A2
Sheckell	Steven F.	SFS	Partner	1/31/2007	Consultation with T. Timko and A. Brazier regarding FAS 133 accounting	0.7	\$575	\$403	A2
Simpson	Jamie	JS	Senior Manager	1/31/2007	Discussion with J. Montgomery regarding Mexico pension settlement.	0.4	\$470	\$188	A2
Asher	Kevin F.	KFA	Partner	2/1/2007	Review of T&I 4th quarter significant accounting transactions including CVC warranty and Douai restructuring charge.	4.2	\$770	\$3,234	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/1/2007	Review of Step 1 and Step 2 calculations for impaired facilities. (Review included reconciliation of net book values, cashflow estimates and terminal value estimates.)	1.7	\$470	\$799	A2
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Discuss audit strategy around Renault warranty charge	0.8	\$575	\$460	A2
Kennedy	Kelly	KK	Staff	2/1/2007	FAS 144 SAS Review (Fixed Assets)	5.4	\$220	\$1,188	A2
Miller	Nicholas S.	NSM	Manager	2/1/2007	Thermal - Review of the CVC piston warranty accrual documentation.	0.3	\$330	\$99	A2
Rothmund	Mario Valentin	MVR	Senior	2/1/2007	Worked on the FAS 144 tie-out	6.9	\$250	\$1,725	A2
Sheckell	Steven F.	SFS	Partner	2/1/2007	Consultation with T. Timko and A. Brazier regarding FAS 133 accounting	0.5	\$575	\$288	A2
Sheckell	Steven F.	SFS	Partner	2/1/2007	Consultation with treasury regarding accounting for FAS 133 documentation	1.3	\$575	\$748	A2
Sheckell	Steven F.	SFS	Partner	2/1/2007	Review FAS 144 impairment calculations with national office	0.5	\$575	\$288	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with K. Asher and J. Henning regarding Thermal CVC piston warranty matter.	0.6	\$470	\$282	A2
Asher	Kevin F.	KFA	Partner	2/2/2007	Review of T&I 4th quarter significant accounting transactions including CVC warranty matter.	1.4	\$770	\$1,078	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Meeting with J. Williams, B. Murray, W. Tilotti, S. Sheckell to provide audit status update relative to E&Y review of significant KPMG valuation assumptions and Delphi-provided net book value and cashflow data for impaired facilities.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Meeting with M. Rothmund and S. Sheckell to debrief relative to audit approach to finalize E&Y valuation group requests on KPMG valuation modeling and E&Y core audit team procedures on audit of net book value and cashflow details.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Review of Step 1 and Step 2 calculations for impaired facilities. (Review included reconciliation of net book values, cashflow estimates and terminal value estimates.)	2.1	\$470	\$987	A2
Henning	Jeffrey M.	JMH	Partner	2/2/2007	T&I - Review Renault warranty audit approach with audit team	0.4	\$575	\$230	A2
Kennedy	Kelly	KK	Staff	2/2/2007	FAS 144 SAS Review (Fixed Assets)	2.6	\$220	\$572	A2
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Meeting with J. Hunt, M. Boehm and E. Marold to discuss environmental reserve matters.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Review of details relating capitalized union bonus accounting.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Review of information and discussions with M. Boehm and E. Marold regarding environmental reserves.	0.8	\$470	\$376	A2
Miller	Nicholas S.	NSM	Manager	2/2/2007	Thermal - Meeting with C. Tompkins to discuss tooling amortization resulting from deficiencies.	0.5	\$330	\$165	A2
Miller	Nicholas S.	NSM	Manager	2/2/2007	Thermal - Meeting with B. Kolb to discuss CVC warranty.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	2/2/2007	Thermal - Review of CVC warranty workpapers.	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/2/2007	Thermal - Review of the CVC piston warranty accrual documentation.	2.2	\$330	\$726	A2
Rothmund	Mario Valentin	MVR	Senior	2/2/2007	FAS 144 Meeting at Corporate with J. Williams, W. Tilotti & M. Hatzfeld to discuss the status update of the FAS 144 tie-out.	2.2	\$250	\$550	A2
Rothmund	Mario Valentin	MVR	Senior	2/2/2007	Worked on the FAS 144 tie-out	3.1	\$250	\$775	A2
Sheckell	Steven F.	SFS	Partner	2/2/2007	Attend discontinued operations year end meeting	1.0	\$575	\$575	A2
Sheckell	Steven F.	SFS	Partner	2/2/2007	Review FAS 144 impairment calculations with national office	1.4	\$575	\$805	A2
Simpson	Jamie	JS	Senior Manager	2/2/2007	Review of Mexico pension accounting memo.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with K. Asher, J. Henning and N. Miller regarding CVC warranty reserve for Thermal.	0.5	\$470	\$235	A2
A2 Corporate Project Total:						253.4		\$126,403	
Financial Remediation									
Boehm	Michael J.	MJB	Manager	1/2/2007	Discussed necessary audit procedures related to NRE/ER&D analysis at E&S division with E. Marold due to differences noted in initial audit procedures at 9/30.	1.4	\$330	\$462	A2
Henning	Jeffrey M.	JMH	Partner	1/2/2007	E&S - Discuss status of inventory reserve and CWIP audit adjustments with engagement team	0.6	\$575	\$345	A2
Marold	Erick W.	EWM	Senior	1/2/2007	E&S - Discussion with J. Henning to update him regarding testing strategy for NRE.	0.8	\$275	\$220	A2
Marold	Erick W.	EWM	Senior	1/2/2007	E&S - Discussion with E&S Finance managers regarding E&O inventory analysis.	1.4	\$275	\$385	A2
Marold	Erick W.	EWM	Senior	1/2/2007	E&S - Prepared an income statement estimate of excess inventory expense per dollar purchased.	2.3	\$275	\$633	A2
Miller	Nicholas S.	NSM	Manager	1/2/2007	Packard - Finalizing documentation on the Promotora investment. Time required due to the deficiency in the process at Packard.	1.4	\$330	\$462	A2
Miller	Nicholas S.	NSM	Manager	1/2/2007	Packard - Meeting with M. Sandelich to discuss the Promotora U.S. GAAP to Local GAAP reconciliation. Time required due to deficiency identified in the proces at Packard.	2.0	\$330	\$660	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/3/2007	Conference call with M. McWhorter, R. Hofmann, A. Jackson, E. Marold and A. Krabill to discuss E&O reserve accounting at E&S based on revised/remediated analysis.	1.4	\$330	\$462	A2
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Conference calls with A. Jackson, R. Hofmann, B. Dockemeyer, M. McWhorter, M. Boehm and E. Marold to discuss E&S's revised E&O calculations.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Revisions to the Material Weakness and Significant Deficiency memo.	2.4	\$470	\$1,128	A2
Marold	Erick W.	EWM	Senior	1/3/2007	E&S - Discussions with M. Boehm and A. Krabill regarding E&S inventory analysis related to excess/obsolete inventory.	1.4	\$275	\$385	A2
Sheckell	Steven F.	SFS	Partner	1/3/2007	Review material weakness summaries from Company	2.5	\$575	\$1,438	A2
Henning	Jeffrey M.	JMH	Partner	1/4/2007	E&S - Discuss status of inventory reserve and CWIP audit adjustments with engagement team.	0.3	\$575	\$173	A2
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Preparation for FD meeting use of 15 key controls to mitigate material weaknesses	0.5	\$575	\$288	A2
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Review management's draft summaries of material weakness remediation	1.2	\$575	\$690	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Conference calls with A. Jackson, R. Hofmann, B. Dockemeyer, M. McWhorter, M. Boehm and E. Marold to discuss E&S's revised E&O calculations.	0.6	\$470	\$282	A2
Miller	Nicholas S.	NSM	Manager	1/4/2007	Wrapping up documentation for the equity method investment reconciliations. Additional time incurred because the process was deemed deficient at divisions.	3.1	\$330	\$1,023	A2
Miller	Nicholas S.	NSM	Manager	1/4/2007	Packard - Follow-up on documentation of the Promotora investment reconciliation. Additional time incurred due to a deficiency in the process and an error in the reconciliation spreadsheet.	2.4	\$330	\$792	A2
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Discussing status of Pension participant data testing with J. Simpson.	0.6	\$275	\$165	A2
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Meeting with K. Cobb, J. DeMarco, and S. Smith to discuss status of pension testing.	1.2	\$275	\$330	A2

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Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Review open items related to pension participant data testing and preparing for meeting with the HR group.	2.6	\$275	\$715	A2
Sheckell	Steven F.	SFS	Partner	1/4/2007	Preparation for key monitoring control meeting	1.5	\$575	\$863	A2
Sheckell	Steven F.	SFS	Partner	1/4/2007	Prepare for year-end material weakness monitoring control meeting with D. Bayles	1.5	\$575	\$863	A2
Sheckell	Steven F.	SFS	Partner	1/4/2007	Review material weakness summaries from Company	2.5	\$575	\$1,438	A2
Simpson	Jamie	JS	Senior Manager	1/4/2007	Conf. call with P. Dell, T. Johnson and A. Ranney to discuss testing not performed by PwC at interim at Dayton and round 2 testing plans to address.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	1/4/2007	Review of issues with initial pension participant data testing with A. Ranney.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with A. Ranney regarding pension participant data testing.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	1/4/2007	Meeting with K. Cobb, J. Demarco, A. Ranney, S. Brown, and A. Ranney to discuss issues identified during our initial pension participant data testing.	1.3	\$470	\$611	A2
Asher	Kevin F.	KFA	Partner	1/5/2007	Preparation and attend meeting related to the year 15 key controls	2.1	\$770	\$1,617	A2
Asher	Kevin F.	KFA	Partner	1/5/2007	Status update on material weakness year end remediation plans	1.9	\$770	\$1,463	A2
Henning	Jeffrey M.	JMH	Partner	1/5/2007	Participate in session with T. Timko, D. Bayles and FD' to discuss material weakness remediation and year end monitoring controls	1.2	\$575	\$690	A2
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Revisions to the Material Weakness and Significant Deficiency memo.	1.1	\$470	\$517	A2
Miller	Nicholas S.	NSM	Manager	1/5/2007	Powertrain - Meeting with M. Kearns to discuss the Diesel Systems investment on the Powertrain books.	0.4	\$330	\$132	A2
Rothmund	Mario Valentin	MVR	Senior	1/5/2007	AHG - Additional time spent reviewing the tie-out of the Fixed Asset crosscharge from E&C to AHG due to deficiencies in process as client could not support entry.	3.6	\$250	\$900	A2
Sheckell	Steven F.	SFS	Partner	1/5/2007	Prepare for year-end material weakness monitoring control meeting with D. Bayles	1.5	\$575	\$863	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/8/2007	Saginaw - Discussion with D. Chamarro regarding Tooling audit worksteps considering deficiencies in controls.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	1/8/2007	Saginaw - Additional time reviewing information received for AP/Dacor balances and comparing to Saginaw general ledger due to deficiencies noted in reconciliation process.	1.9	\$470	\$893	A2
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Meeting with G Halleck of E&C to discuss control deficiencies as part of interim testing	0.7	\$300	\$210	A2
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Review of deficiencies to be reported to the ICC group for several European audit sites.	0.4	\$470	\$188	A2
Pikos	Matthew C.	MCP	Senior	1/8/2007	Compiling a listing of all ineffective or in-process controls for the Packard Division and determining how these controls will impact our year-end procedures.	5.8	\$250	\$1,450	A2
Ranney	Amber C.	ACR	Senior	1/8/2007	Corporate Interim-Discussing status of Pension testing with J. Simpson & N. Yang.	0.9	\$275	\$248	A2
Schwandt	Lisa N.	LNS	Staff	1/8/2007	Corporate Interim-Transferring deficiency information into E&Y Template.	0.8	\$140	\$112	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Review of material regarding ER&D accounting at E&S and our audit approach.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Discussion with M. Boehm and E. Marold regarding ER&D accounting at E&S and our audit approach.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Review of deficiencies to be reported to the ICC group for several European audit sites.	0.5	\$470	\$235	A2
Miller	Nicholas S.	NSM	Manager	1/9/2007	Meeting with M. Hatzfeld to discuss open items on the equity method investments review.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	1/9/2007	Meeting with M. Sandelich regarding memo detailing the U.S. GAAP to Korean GAAP differences on the recorded investment in KDAC.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	1/9/2007	Communication with T. Tilton regarding memo detailing the U.S. GAAP to Korean GAAP differences on the recorded investment in KDAC.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	1/9/2007	Preparation of a memo detailing the US GAAP to Korean GAAP differences on the recorded investment i KDAC.	2.6	\$330	\$858	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/9/2007	Compiling a listing of all ineffective or in-process controls for the Packard Division and determining how these controls will impact our year-end procedures.	2.1	\$250	\$525	A2
Barwin	Kristen N.	KNB	Staff	1/10/2007	E&S - Prepared memorandum to document remediation procedures performed by management related to I/C Delco Workstream Cycle Counts.	1.8	\$220	\$396	A2
Boehm	Michael J.	MJB	Manager	1/10/2007	Met with E. Marold to interpret sensitivity analyses prepared by E&Y with regard to NRE calculation provided E&S.	1.4	\$330	\$462	A2
Chamarro	Destiny D.	DDC	Staff	1/10/2007	Steering-Call with S. Kallis of PwC to discuss testing relating to Tooling as a result of deficiencies in controls	0.9	\$220	\$198	A2
Henning	Jeffrey M.	JMH	Partner	1/10/2007	Review status of interim procedures that address risks relative to Packard material weakness in inventory accounting	1.1	\$575	\$633	A2
Marold	Erick W.	EWM	Senior	1/10/2007	E&S - Summarized results of ER&D variances in key inputs and impact to financial statements.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	1/10/2007	E&S - Extrapolated ER&D data from client prepared schedule into Excel to analyze the sensitivity of the key inputs into the calculation.	2.2	\$275	\$605	A2
Marold	Erick W.	EWM	Senior	1/10/2007	E&S - Compared scenarios of variances in key inputs into the ER&D calculation and their impact on the financial statements.	2.6	\$275	\$715	A2
Miller	Nicholas S.	NSM	Manager	1/10/2007	Packard - Meeting with J. Henning and M. Hatzfeld to discuss the inventory audit procedures. Meeting required due to the deficiencies in the inventory process.	1.2	\$330	\$396	A2
Pikos	Matthew C.	MCP	Senior	1/10/2007	Meeting with J. Henning, M. Hatzfeld, and N. Miller to discuss our audit strategy for the Packard inventory testing given the lack of a perpetual and the material weakness.	1.7	\$250	\$425	A2
Ranney	Amber C.	ACR	Senior	1/10/2007	Corporate Interim-Preparing for pension testing update meeting.	0.8	\$275	\$220	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Discussion with K. St. Romain regarding status of internal audit CWIP and tooling testing at E&S.	0.2	\$330	\$66	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/11/2007	Coordination of meeting with M. McWhorter and C. Lebeau to discuss deficiencies identified in NRE estimate to complete	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Met with E. Marold and A. Krabill to discuss audit approach to NRE calculation and NRE sensitivity analysis in response to deficiencies identified in calculation.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Weekly internal control status update meeting with S. Herbst (PwC), A. Krabill, N. Miller, J. Simpson, K. St. Romain, and M. Fawcett to discuss round 2 testing and remediation testing.	1.6	\$330	\$528	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Met with C. Peterson for Hyperion testing status update due to deficiencies noted.	0.8	\$330	\$264	A2
Chamarro	Destiny D.	DDC	Staff	1/11/2007	Steering-Discussion with S. Kallis of PwC regarding open issues with their testing of Tooling which resulted from deficiencies in controls.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	1/11/2007	Steering-Time spent Aging the Tooling subledger by date - analyzed findings which was performed as a result of control deficiencies.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	1/11/2007	Steering-Discussion with M. Hatzfeld regarding PwC Tooling testing program and general issues with the Tooling account as a result of deficiencies in controls.	1.8	\$220	\$396	A2
Henning	Jeffrey M.	JMH	Partner	1/11/2007	Conference call with D. Bayles, T. Timko, et. al re: status of material weakness remediation.	1.2	\$575	\$690	A2
Horner	Kevin John	KJH	Staff	1/11/2007	T&I: worked on inventory file comparisons in conjunction with our tie out of inventory test counts.	2.9	\$220	\$638	A2
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Meeting with M. Fawcett, K. Romain, S. Herbst, M. Boehm, J. Simpson and N. Miller to discuss the status of the Company's round 2 testing and other internal control testing matters.	1.8	\$470	\$846	A2
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Review of SOCD's to be sent to the ICC group for various foreign locations.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Edits to the material weakness memo.	2.1	\$470	\$987	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	1/11/2007	E&S - Updated the NRE calculation to identify percentage of completion by project and investigated the variable impact of total costs to the recorded GL balance.	1.2	\$275	\$330	A2
Marold	Erick W.	EWM	Senior	1/11/2007	E&S - Discussions with K. Domanico regarding client assistance for testing of balances recorded in accordance with EITF 99-5.	1.3	\$275	\$358	A2
Ranney	Amber C.	ACR	Senior	1/11/2007	Corporate Interim-Meeting with R. Balgenorth, S. Smith, J. DeMarco and K. Cobb to discuss status of pension testing.	1.9	\$275	\$523	A2
Sheckell	Steven F.	SFS	Partner	1/11/2007	Review material weakness items with T. Timko and D. Bayles	2.5	\$575	\$1,438	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Meeting with S. Herbst, K. St. Romain, M. Fawcett, A. Krabill and M. Boehm to discuss round 2 testing and remediation activities.	1.5	\$470	\$705	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Discussion with O. Desprez regarding deficiencies at Thermal France location	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Review of Thermal France deficiencies.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Discussion with A. Ranney regarding pension participant data testing.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Updating open items list for K. Cobb for pension participant data testing based on meeting held 1/11.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Preparation of status summary for meeting with K. Cobb regarding pension participant data testing.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Meeting with K. Cobb, J. DeMarco, S. Smith, A. Ranney and N. Yang to discuss outstanding requests and follow up items for pension participant testing.	1.7	\$470	\$799	A2
Yang	Jinglu	JY	Senior	1/11/2007	Meeting with J. Simpson, A. Ranney, J. Demarco, K. Cobb, S. Smith and R. Balgenorth	1.4	\$250	\$350	A2
Barwin	Kristen N.	KNB	Staff	1/12/2007	E&S - Documented cycle count variance report and additional remediation testing procedures to be performed with C. Fenton.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	1/12/2007	Steering-Discussion with S. Kallis of PwC regarding open issues with their testing of Tooling which were the result of control deficiencies in the tooling process.	0.7	\$220	\$154	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/12/2007	T&I: updated inventory file comparison to include price differences	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	1/12/2007	T&I: worked on manipulation of Columbus and Lockport inventory files in ACL to tie out differences for inventory tie out procedures.	3.9	\$220	\$858	A2
Horner	Kevin John	KJH	Staff	1/12/2007	T&I Interim: discussion with N. Miller regarding testing of inventory files for tie out of test counts.	0.7	\$220	\$154	A2
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Discussion of the status of E&S tooling remediation testing with D. Kolano.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Edits to the material weakness memo.	0.8	\$470	\$376	A2
Marold	Erick W.	EWM	Senior	1/12/2007	E&S - Detail review of Workstream cycle count remediation testing memorandum and workpaper documentation.	2.1	\$275	\$578	A2
Simpson	Jamie	JS	Senior Manager	1/12/2007	Meetings with K. Cobb to discuss pension participant data requests.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	Senior Manager	1/12/2007	Participation in segregation of duties status meeting with A. Bianco, S. Herbst and S. Pacella.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	1/13/2007	E&S YE - Coordination of E&S tooling remediation testing status update meeting with D. Kolano, G. Ward and R. Hofmann.	0.3	\$330	\$99	A2
Krabill	Aaron J.	AJK	Senior Manager	1/13/2007	Revisions to the Material Weakness memo.	2.2	\$470	\$1,034	A2
Miller	Nicholas S.	NSM	Manager	1/13/2007	Packard - Reviewing the inventory testing execution memo, prepared due to the complexities and deficiencies in the Packard inventory accounting process.	0.9	\$330	\$297	A2
Simpson	Jamie	JS	Senior Manager	1/14/2007	Review of material weakness memo and impact to 2006 audit.	0.8	\$470	\$376	A2
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Discussed spot buy testing performed by EY in response to interim control deficiencies with E. Marold.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Cleared review notes related to spot buy testing performed by EY in response to interim control deficiencies.	0.4	\$330	\$132	A2
Ford	David Hampton	DHF	Staff	1/15/2007	Packard: Due to material weakness over inventory, performed additional testing over inventory rollforward and physical inventory worksteps.	1.4	\$220	\$308	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/15/2007	T&I: Answered questions from J. Nicol regarding ACL in relation to additional procedures needed to perform to tie out inventory test counts.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	1/15/2007	T&I: walked J. Nicol through steps needed to be completed to use ACL to join inventory files due to Division's inability to provide priced out perpetual inventory listings for inventory test count tie out.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	1/15/2007	T&I: Completed work with inventory files for T&I plants in ACL in relation to additional procedures needed to perform due to Division's inability to provide priced out perpetual inventory files for the tie out of inventory test counts.	1.6	\$220	\$352	A2
Horner	Kevin John	KJH	Staff	1/15/2007	T&I: Worked with inventory files for T&I plants in ACL in relation to additional procedures needed to perform due to Division's inability to provide priced out perpetual inventory files for the tie out of inventory test counts.	2.9	\$220	\$638	A2
Krabill	Aaron J.	AJK	Senior Manager	1/15/2007	Revisions to the Material Weakness memo.	1.5	\$470	\$705	A2
Marold	Erick W.	EWM	Senior	1/15/2007	E&S - Prepared memorandum documenting additional substantive procedurfes performed with regard to Spot Buy testing in repsonse to interim control deficiencies.	1.2	\$275	\$330	A2
Marold	Erick W.	EWM	Senior	1/15/2007	E&S - Detail reviewed invoice activity related to Spot Buy (unit price > \$100K) in response to interim control deficiencies.	1.3	\$275	\$358	A2
Marold	Erick W.	EWM	Senior	1/15/2007	E&S - Discussions between M. Boehm, E. Marold and K. Barwin regarding revised fixed asset testing procedures related to identified control deficiencies.	1.4	\$275	\$385	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C - Prepared Kettering ACL inventory report as a result of inability to tie out test counts.	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C - Prepared Milwaukee ACL inventory report as a result of inability to tie out test counts.	1.1	\$140	\$154	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C - Prepared Fitzgerald ACL inventory report as a result of inability to tie out test counts.	1.2	\$140	\$168	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C - Prepared Anderson ACL inventory procedures a result of inability to tie out test counts.	1.4	\$140	\$196	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C-Prepared Flint ACL inventory reports as a result of inability to tie out inventory test counts.	1.6	\$140	\$224	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C-Prepared Sandusky ACL inventory report as a result of inability to tie out inventory test counts.	1.6	\$140	\$224	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C-Prepared Needmore ACL inventory report as a result of inability to tie out test counts.	1.8	\$140	\$252	A2
Pikos	Matthew C.	MCP	Senior	1/15/2007	Performing a reconciliation of E&Y inventory test counts to the client's physical inventory compilations as of the inventory date for an excessive number of test counts. A significant number of these items needed to be performed due to the material weakness in inventory at the Packard Division.	1.3	\$250	\$325	A2
Sheckell	Steven F.	SFS	Partner	1/15/2007	Review material weakness updated audit plans based on interim audit testing	3.9	\$575	\$2,243	A2
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with A. Krabill regarding material weakness memo.	0.5	\$470	\$235	A2
Yang	Jinglu	JY	Senior	1/15/2007	Working on pension participation testing issues and follow-up	2.2	\$250	\$550	A2
Boehm	Michael J.	MJB	Manager	1/16/2007	Coordinated year-end cycle count procedures to be observed to review deficiency remediation with D. Peebles and A. Krabill.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/16/2007	Walked A. Krabill through sensitivity analysis regarding estimate to complete in NRE calculation required to be remediated by division.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/16/2007	Discussion with M. McWhorter regarding remediation of NRE calculation including revision to estimate to complete.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	1/16/2007	Packard: Due to material weakness over inventory, performed procedures in addition to what would normally done. Performed additional testing over inventory rollforward and physical inventory worksteps.	3.4	\$220	\$748	A2
Ford	David Hampton	DHF	Staff	1/16/2007	Packard: Time spent creating a fixed asset rollforward. The PBC list specified that we needed a rollforward from the interim period to year end. The client provided us with a rollforward by asset number which we needed first accumulate into a useable form	3.8	\$220	\$836	A2
Horner	Kevin John	KJH	Staff	1/16/2007	T&I: Communication with S. Patel regarding how to summarize inventory data in ACL to help with tie out of test counts due to Division not being able to provide priced out perpetual inventory listings.	0.4	\$220	\$88	A2
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - team discussion on audit approach for tooling as a result of deficiencies in controls.	0.6	\$470	\$282	A2
Kearns	Matthew R.	MRK	Senior	1/16/2007	E&C - Reviewing management's latest control deficiency tracker and determining if additional substantive year-end audit procedures were required	2.8	\$300	\$840	A2
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Review of NRE information and calculations.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Conference call with M. McWhorter, M. Boehm and E. Marold regarding NRE accounting matters.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Discussion with M. Boehm and E. Marold regarding CWIP issues.	1.8	\$470	\$846	A2
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Revisions to the Material Weakness memo.	2.1	\$470	\$987	A2
Marold	Erick W.	EWM	Senior	1/16/2007	E&S - Meeting with M. McWhorter to discuss additional requests related to the division's accounting for reimbursable engineering.	0.7	\$275	\$193	A2
Patel	Sejal	SP	Intern	1/16/2007	Inventory test count. Due to the material weakness related to inventory at Packard Division, significant additional test counts were performed. This represents time spent on reconciling our test count to the client's physical inventory.	9.7	\$100	\$970	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Patel	Sejal	SP	Intern	1/16/2007	Due to T&I not being able to provide perpetual inventory listing , performed additional procedures on ACL.	1.2	\$100	\$120	A2
Pikos	Matthew C.	MCP	Senior	1/16/2007	Performing extensive substantive rollforward procedures on the inventory account balance at the Packard Division due to the material weakness.	0.6	\$250	\$150	A2
Pikos	Matthew C.	MCP	Senior	1/16/2007	Performing a reconciliation of E&Y inventory test counts to the client's physical inventory compilations as of the inventory date for an excessive number of test counts. A significant number of these items needed to be performed due to the material weakness in inventory at the Packard Division.	1.1	\$250	\$275	A2
Asher	Kevin F.	KFA	Partner	1/17/2007	Review of memo related to impact on the 2006 resulting from the 2005 material weaknesses	3.1	\$770	\$2,387	A2
Barwin	Kristen N.	KNB	Staff	1/17/2007	E&S - Discussion with R. Hofmann, C. Riedl, K. Sawyer, E. Marold regarding CWIP observation performed to test the audit adjustment resulting from management's analysis of aged CWIP.	1.2	\$220	\$264	A2
Barwin	Kristen N.	KNB	Staff	1/17/2007	E&S- meeting with C. Riedl and J. Marley to select CWIP and fixed assets to test for physical existence due to deficiencies noted with regard to timely recording of disposals and CWIP capitalization.	4.8	\$220	\$1,056	A2
Boehm	Michael J.	MJB	Manager	1/17/2007	Call with A. Krabill to discuss tooling remediation test plan for E&S.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	1/17/2007	Discussed cycle count remediation procedures with L. Powers for E&S.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	1/17/2007	Conference call with G. Ward, D. Kolano, R. Hofmann A. Krabill, E. Marold and M. Wilkes regarding issues encountered in remediation of E&S tooling testing to date.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	1/17/2007	Review of audit response to Material Weakness/Significant Deficiency memorandum.	0.9	\$330	\$297	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	1/17/2007	Packard: Due to material weakness over inventory, performed procedures in addition to what would normally done. Performed additional testing over inventory rollforward and physical inventory worksteps.	3.2	\$220	\$704	A2
Henning	Jeffrey M.	JMH	Partner	1/17/2007	E&S - Discussion with M. Boehm regarding fixed asset and tooling remediation testing at E&S division.	0.9	\$575	\$518	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Discussion with M. Boehm and E. Marold regarding CWIP deficiencies at E&S.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Review of NRE information and calculations for E&S as a result of deficiencies in controls.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Preparation for conference call with R. Hofmann, D. Kolano, G. Ward, M. Boehm and E. Marold to discuss the status of the E&S capitalized tooling testing being performed by Internal Audit.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Conference call with R. Hofmann, D. Kolano, G. Ward, M. Boehm and E. Marold to discuss the status of the E&S capitalized tooling testing being performed by Internal Audit.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Meeting with C. Anderson, P. Wan, M. Fawcett, A. Gnesin, D. Bayles and S. Sheckell to discuss the application of the 15 key controls at DPSS.	0.4	\$470	\$188	A2
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Met with R. Hofmann, M. McCoy, and K. Sawyer to update status of the existence testing performed in response to aged CWIP analysis deficiencies.	0.9	\$275	\$248	A2
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Update call with Internal Audit regarding the status of their tooling remediation testing.	1.1	\$275	\$303	A2
Patel	Sejal	SP	Intern	1/17/2007	Inventory test count. Due to the material weakness related to inventory at Packard Division significant additional test counts were performed. This represents time spent on reconciling our test count to the client's physical inventory.	6.8	\$100	\$680	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing a reconciliation of E&Y inventory test counts to the client's physical inventory compilations as of the inventory date for an excessive number of test counts. A significant number of these items needed to be performed due to the material weakness in inventory at the Packard Division.	0.2	\$250	\$50	A2
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing extensive substantive rollforward procedures on the inventory account balance at the Packard Division due to the material weakness.	1.7	\$250	\$425	A2
Ranney	Amber C.	ACR	Senior	1/17/2007	Corporate Interim-Meeting with K. Cobb, S. Smith to go over status of pension testing.	1.4	\$275	\$385	A2
Rothmund	Mario Valentin	MVR	Senior	1/17/2007	Attended the AHG 15 Control meeting with M. Hatzfeld, K. Stipp, J. Bayles & B. Schulze (ICC)	1.1	\$250	\$275	A2
Sheckell	Steven F.	SFS	Partner	1/17/2007	Review material weakness updated audit plans based on interim audit testing	1.2	\$575	\$690	A2
Simpson	Jamie	JS	Senior Manager	1/17/2007	Meeting with A. Ranney, K. Cobb and S. Smith to discuss open items list for pension participant data testing and credited service calculation process.	1.7	\$470	\$799	A2
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Make selections of Construction in Process to verify existence in response to deficiencies related to aged CWIP analysis deficiencies.	1.2	\$220	\$264	A2
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Discuss and observe with R. Hoffman and M. Wilkes Construction in Process. (The account did not agree from SAP to General Ledger detail. The client could not verify whether the last spending date on the Construction in Process and the dollar amount were correct.)	4.2	\$220	\$924	A2
Boehm	Michael J.	MJB	Manager	1/18/2007	Conference call with J. Simpson and A. Krabill regarding tooling remediation across divisions.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/18/2007	Conference call with K. St. Romain and S. Herbst to discuss status of tooling remediation procedures executed by management.	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/18/2007	E&S YE - Conference call with S. Uppal, C. Lebeau and M. McWhorter regarding modification of NRE calculation for revision to estimation to complete, interim open items, etc.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Reviewed memorandum and workpapers summarizing results of remediation testing of Cuneo Cycle Counts.	1.4	\$330	\$462	A2
Ford	David Hampton	DHF	Staff	1/18/2007	Packard: Due to material weakness over inventory, performed procedures in addition to what would normally done. Performed additional testing over inventory rollforward and physical inventory worksteps.	3.7	\$220	\$814	A2
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Meeting with PwC representative to discuss additional testing of CWIP due to deficiencies	0.6	\$300	\$180	A2
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Discuss tooling and fixed asset remediation testing with J. Henning, N. Miller, and J. Simpson.	1.0	\$300	\$300	A2
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Meeting with PwC representative to discuss additional testing of tooling due to deficiencies	1.2	\$300	\$360	A2
Henning	Jeffrey M.	JMH	Partner	1/18/2007	Conference call to discuss approach to reviews of managements testing of tooling and fixed assets across divisions	1.8	\$575	\$1,035	A2
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - Discussions with L. Estrella regarding the unexplained reconciling items between the client-provided CWIP schedule and the General Ledger.	1.8	\$275	\$495	A2
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - For CWIP selections, attempted to reconcile subledger to general ledger and investigated differences Client-provided schedule did not reconcile to G/L.	1.9	\$275	\$523	A2
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - Attempted to quantify the differences between the CWIP ledger and general ledger with assistance of R. Hofmann and L. Estrella.	2.1	\$275	\$578	A2
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - Meeting with S. Uppal and C. Labeau to discuss open testing items and status of cost to complete requests.	1.1	\$275	\$303	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	1/18/2007	T&I-Created fixed asset rollforward from interim to year end for 1220 due to inability of Thermal to create rollforward from SAP.	1.8	\$140	\$252	A2
Patel	Sejal	SP	Intern	1/18/2007	Inventory test count. Additional time tying out test counts for incremental locations observed due to the material weakness related to inventory at Packard Division.	6.8	\$100	\$680	A2
Pikos	Matthew C.	MCP	Senior	1/18/2007	Performing extensive substantive rollforward procedures on the inventory account balance at the Packard Division due to the material weakness.	3.9	\$250	\$975	A2
Powers	Laura	LP	Staff	1/18/2007	DPSS - Performed cycle count observations to test remediation of interim design and operational deficiencies noted in the Cuneo Warehouse.	4.8	\$140	\$672	A2
Powers	Laura	LP	Staff	1/18/2007	DPSS - Met with D. Peebles to discuss remediation testing plan with regard to Cuneo Cycle Counts.	1.6	\$140	\$224	A2
Powers	Laura	LP	Staff	1/18/2007	DPSS - Documented results of Cuneo test count remediation testing.	2.3	\$140	\$322	A2
Sheckell	Steven F.	SFS	Partner	1/18/2007	Review material weakness updated audit plans based on interim audit testing	2.4	\$575	\$1,380	A2
Simpson	Jamie	JS	Senior Manager	1/18/2007	Discussion with J. Henning, N. Miller and K. Gerber regarding PwC tooling and CWIP testing results for T&I.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/18/2007	Discussion with J. Henning and K. Gerber regarding Thermal compressor warranty reserve.	0.6	\$470	\$282	A2
Barwin	Kristen N.	KNB	Staff	1/19/2007	E&S - Discussed SOPA entry related to fixed assets with R. Hofmann	0.6	\$220	\$132	A2
Ford	David Hampton	DHF	Staff	1/19/2007	Packard: Due to material weakness over inventory, performed additional testing over inventory rollforward and physical inventory worksteps.	3.3	\$220	\$726	A2
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	Conference call with R. Hoffman, M. McWhorter, M. Boehm and E. Marold to discuss delays related to EY's receipt of E&S year-end client prepared schedules.	0.9	\$470	\$423	A2
Marold	Erick W.	EWM	Senior	1/19/2007	E&S - Reviewed E&S accounting memo and year-end calculation for excess and obsolete inventory and the related audit adjustment.	2.2	\$275	\$605	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Patel	Sejal	SP	Intern	1/19/2007	Due to T&I not being able to provide perpetual inventory listing , performed additional procedures on ACL.	2.1	\$100	\$210	A2
Pikos	Matthew C.	MCP	Senior	1/19/2007	Inventory test count. Additional time tying out test counts for incremental locations observed due to the material weakness related to inventory at Packard Division.	0.3	\$250	\$75	A2
Pikos	Matthew C.	MCP	Senior	1/19/2007	Performing extensive substantive rollforward procedures on the inventory account balance at the Packard Division due to the material weakness.	0.8	\$250	\$200	A2
Simpson	Jamie	JS	Senior Manager	1/19/2007	Conf. call with D. Bayles, M. Fawcett, D. Greenbury, S Harris, and D. Praus to discuss 15 key controls at Thermal.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/19/2007	Discussions with K. Cobb regarding pension testing status.	0.6	\$470	\$282	A2
Barber	Keith A.	KAB	Senior	1/20/2007	Assisted T&I team with the ZAPI_COMP and 279 SAP reports for review as aresult of inability to tie out inventory test counts.	2.5	\$300	\$750	A2
Boehm	Michael J.	MJB	Manager	1/20/2007	E&S YE - Prepared correspondence to G. Ward regarding Corporate Audit's tooling remediation testing.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/20/2007	Prepared draft of memorandum to document E&S tooling remediation approach.	1.2	\$330	\$396	A2
Ford	David Hampton	DHF	Staff	1/20/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	4.6	\$220	\$1,012	A2
Henning	Jeffrey M.	JMH	Partner	1/20/2007	Meeting with audit team to review results of PwC/Company testing in tooling across divisions and to assess results; impact on company strategy.	1.4	\$575	\$805	A2
Horner	Kevin John	KJH	Staff	1/20/2007	T&I: conference call with J. Nicol and M. Rothmund to discuss results of ACL inventory files in conjunction with additional work needed to be performed due to the Division not being able to provide priced out inventory perpetual listings.	0.3	\$220	\$66	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/20/2007	T&I: added pricing files to ACL inventory files to obtain better summary results of quantity differences. Additional procedures needed due to Division's inability to provide priced out perpetual inventory listings for tie out of test counts.	2.4	\$220	\$528	A2
Krabill	Aaron J.	AJK	Senior Manager	1/20/2007	Meeting with J. Henning, M. Hatzfeld, M. Boehm, M. Kearns and D. Chamarro to discuss the audit approach for E&S and Powertrain tooling considering the status of PwC's testing and specific matters at these divisions.	1.4	\$470	\$658	A2
Miller	Nicholas S.	NSM	Manager	1/20/2007	Packard - Review of the Division's updated shrink reserve calculation. Complex shrink reserve required due to lack of inventory perpetual system.	0.4	\$330	\$132	A2
Nicol	Jeremy M.	JMN	Staff	1/20/2007	E&C-Created ACL Tables necessary to tie out inventory test counts.	3.8	\$140	\$532	A2
Nicol	Jeremy M.	JMN	Staff	1/20/2007	E&C-Edited ACL tables necessary to tie out inventory test counts.	3.7	\$140	\$518	A2
Ranney	Amber C.	ACR	Senior	1/20/2007	Corporate Interim-Prepare a memo to document testing procedures over Pension/OPEB participant data due to material weakness.	2.1	\$275	\$578	A2
Simpson	Jamie	JS	Senior Manager	1/20/2007	Detail review of memo summarizing our conclusions related to our AR confirm testing errors at Dayton.	0.9	\$470	\$423	A2
Henning	Jeffrey M.	JMH	Partner	1/21/2007	Correspondence re: status of company prepared material weakness memos	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	Senior Manager	1/21/2007	Revisions to the material weakness memo in preparation of independent partner review.	2.1	\$470	\$987	A2
Simpson	Jamie	JS	Senior Manager	1/21/2007	Review of memo addressing impact of differences identified by Delphi's participant data testing on the accum. benefit and on benefit pmts.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/21/2007	Review of draft memo addressing Douai restructuring charge for Q4 for the Thermal division.	0.8	\$470	\$376	A2
Asher	Kevin F.	KFA	Partner	1/22/2007	Research related to remediation and accounting ramifications related to testing of participant data	1.9	\$770	\$1,463	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	1/22/2007	E&S - Discuss the location of construction in process with M. McCoy and J. Reding to verify existence. Procedures performed due to aged CWIP analysis deficiencies at the location.	1.8	\$220	\$396	A2
Barwin	Kristen N.	KNB	Staff	1/22/2007	E&S - With the assistance of J. Reding, performed physical existence testing for CWIP assets located in Kokomo, Indiana as a result of aged CWIP review deficiencies.	3.8	\$220	\$836	A2
Boehm	Michael J.	MJB	Manager	1/22/2007	Preparation of memorandum to document approach to tooling at E&S.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	1/22/2007	Meeting with S. Herbst (PwC), K. St. Romain and M. Fawcett to discuss significant internal control issues, tooling testing performed by management and year-end reporting.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	1/22/2007	Review of documentation of Cuneo Cycle counts and related discussions with L. Powers.	0.4	\$330	\$132	A2
Chamorro	Destiny D.	DDC	Staff	1/22/2007	Steering-Reviewed tooling support prepared by PwC - incremental time incurred as a result of deficiencies in controls.	0.7	\$220	\$154	A2
Ford	David Hampton	DHF	Staff	1/22/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	3.8	\$220	\$836	A2
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Meet with PwC to discuss CWIP remediation testing	0.4	\$300	\$120	A2
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Meet with PwC to discuss tooling remediation testing	5.0	\$300	\$1,500	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/22/2007	Conference call with D. Bayles for Saginaw 15 key controls review with division.	0.5	\$470	\$235	A2
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: meeting with G. Naylor to discuss status o rollforward shipment selections made. Additional rollforward selections were required due to the material weakness.	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	1/22/2007	T&I: completed summary of results of ACL work completed on the inventory files. Additional work needed as the Division did not provide price out perpetual inventory files.	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/22/2007	T&I: completed addition of pricing files to ACL inventory files to price out differences found with inventory files in relation to tie out of test counts. These are additional procedures needed as the Division was unable to provide price out perpetual inventory files.	3.3	\$220	\$726	A2
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Review information received from Saginaw and PwC on Tooling program executed by PwC - incremental time as a result of the deficiencies in controls.	2.4	\$470	\$1,128	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Conference call with S. Uppal, M. Wilkes, M. Boehm and E. Marold to discuss the status of fixed asset CWIP testing and issues noted to date.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Discussions with M. Boehm regarding E&S tooling testing.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Meeting with D. Bayles, M. Fawcett, J. Volek and A. Ranney to discuss corporate application of the 15 key controls.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Meeting with K. Romain, S. Herbst, M. Fawcett and M. Boehm to discuss the status of ICC's and PwC's year-en remediation work.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Revisions to the material weakness memo in preparation independent partner review.	2.1	\$470	\$987	A2
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Prepared memorandum to document E&S analysis to remediate E&O reserve deficiencies and conclude on the related audit adjustment.	1.9	\$275	\$523	A2
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Discussion with S. Uppal regarding NRE remediation and status of CWIP adjustments.	0.4	\$275	\$110	A2
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Tooling call with internal audit regarding the status of their testing.	1.1	\$275	\$303	A2
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of count sheet to ZAPI comp tie out for Saginaw (inventory) due to inability to tie out test counts.	0.2	\$220	\$44	A2
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of Anderson ZAPI report to final listing (inventory) due to inability to tie out test counts.	0.3	\$220	\$66	A2
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of count sheets to ZAPI report for Juarez (inventory) due to inability to tie out test counts.	0.5	\$220	\$110	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of Anderson ZAPI report to final inventory listing due to inability to tie out test counts.	1.1	\$220	\$242	A2
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of Sandusky ZAPI report to final listing (inventory) due to inability to tie out test counts.	1.4	\$220	\$308	A2
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of Flint ZAPI reports to final listing (inventory) due to inability to tie out test counts.	3.4	\$220	\$748	A2
Patel	Sejal	SP	Intern	1/22/2007	Performing Price-Test on inventory balance at Packard Division. An additional sample size of 42 items were required due to the material weakness.	6.2	\$100	\$620	A2
Patel	Sejal	SP	Intern	1/22/2007	Due to the material weakness related to inventory at Packard Division significant additional test counts were performed. This represents time spent on performing additional roll-forward tests by testing receipts.	1.3	\$100	\$130	A2
Patel	Sejal	SP	Intern	1/22/2007	Inventory test count - additional time spent on reconciling to our test count to the client's physical inventory due to the material weakness related to inventory at Packard Division,	2.6	\$100	\$260	A2
Pikos	Matthew C.	MCP	Senior	1/22/2007	Performing significant rollforward procedures on the inventory balance from the physical inventory date, due to the material weakness related to the inventory area at the Packard Division.	4.1	\$250	\$1,025	A2
Powers	Laura	LP	Staff	1/22/2007	DPSS - Met with D. Peebles to evaluate discrepancies noted in remediation testing of Cuneo warehouse and perform extrapolation of results over populations tested.	1.7	\$140	\$238	A2
Ranney	Amber C.	ACR	Senior	1/22/2007	Dayton Interim-Documenting AR Confirm testing results and conclusions related to errors identified.	1.4	\$275	\$385	A2
Rothmund	Mario Valentin	MVR	Senior	1/22/2007	E&C - Met with M. Kloss to discuss the Saginaw final inventory report - additional time spent due to inability to tie out test counts.	1.6	\$250	\$400	A2
Schwandt	Lisa N.	LNS	Staff	1/22/2007	Hourly and Salaried SAP HR Participant Data testing for employees.	3.2	\$140	\$448	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/22/2007	Review material weakness summaries from team	2.5	\$575	\$1,438	A2
Sheckell	Steven F.	SFS	Partner	1/22/2007	Consultations regarding pension participant data material weakness remediation	3.5	\$575	\$2,013	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with A. Ranney regarding comments on accounts receivable confirmation testing results memo documenting errors in our testing.	0.3	\$470	\$141	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Review of participant data testing results memo and Watson Wyatt summaries.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with S. Sheckell, K. Asher and A. Ranney regarding pension participant data testing approach due to the material weakness.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Meeting with D. Bayles, K. Cobb, S. Sheckell and S. Brown to discuss results of participant testing for Grant Thornton 9.30.05 pension audits.	1.1	\$470	\$517	A2
Tau	King-Sze	KST	Senior	1/22/2007	Saginaw - Discussion with P. O'Bee regarding our approach on testing tooling aging as a result of deficiencies in controls.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/22/2007	Saginaw - Discussion with G. Imberger regarding tooling aging testing performed as a result of deficiencies in controls.	1.1	\$275	\$303	A2
Barwin	Kristen N.	KNB	Staff	1/23/2007	E&S - Locate and discuss Construction in Process engineering items with J. Reding	3.2	\$220	\$704	A2
Barwin	Kristen N.	KNB	Staff	1/23/2007	E&S - Locate and discuss construction in process located in Kokomo with J. Reding. Procedures performed due to aged CWIP review deficiencies.	3.8	\$220	\$836	A2
Boehm	Michael J.	MJB	Manager	1/23/2007	E&S YE - Preparation of memo to document tooling remediation testing approach.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	1/23/2007	Conference call with A. Krabill, E. Marold, M. Wilkes, G. Ward and D. Kolano regarding management's remediation testing of tooling for E&S division.	1.1	\$330	\$363	A2
Ford	David Hampton	DHF	Staff	1/23/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	5.3	\$220	\$1,166	A2
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Follow-up on accounts receivable errors found during confirmation testing	0.3	\$300	\$90	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Meet with P. Saxena, B. Kolb, and J. Simpson to discuss warranty reserve - change in assumptions	1.4	\$300	\$420	A2
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Meet with PwC to discuss tooling amortization testing	0.6	\$300	\$180	A2
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Discuss CWIP remediation testing with J. Simpson	0.9	\$300	\$270	A2
Henning	Jeffrey M.	JMH	Partner	1/23/2007	Conf. call with A. Krabill re: Status of CWIP and tooling remediation testing at E&S Division	0.6	\$575	\$345	A2
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Discussion with other teams and M. Hatzfeld on Tooling audit approach as a result of deficiencies in controls.	2.3	\$470	\$1,081	A2
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Conference call with G. Ward, D. Kolano, M. Wilkes, R. Hofmann, M. Boehm and E. Marold regarding the status of I/A's audit work being performed and issues relating to E&S's tooling accounting.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Revisions to the material weakness memo in preparation of independent partner review.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Discussion with M. Fitzpatrick regarding our YE material weakness memo.	1.1	\$470	\$517	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Needmore ZAPI report to final listing (inventory) due to inability to tie out test counts.	1.6	\$220	\$352	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Sandusky ZAPI report to final listing (inventory) due to inability to tie out test counts.	0.8	\$220	\$176	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Fitzgerald ZAPI reports to final listing (inventory) due to inability to tie out test counts.	1.1	\$220	\$242	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Saginaw ZAPI report to final listing (inventory) due to inability to tie out test counts.	1.1	\$220	\$242	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Rochester ZAPI report to final listing (inventory) due to inability to tie out test counts.	1.3	\$220	\$286	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Kettering ZAPI report to final listing (inventory) due to inability to tie out test counts.	1.6	\$220	\$352	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Milwaukee ZAPI reports to final listing (inventory) due to inability to tie out test counts.	2.4	\$220	\$528	A2
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Review of tooling workpapers considering deficiencies noted at interim.	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Discussion of inventory rollforward procedures performed as a result of the material weakness with M. Pikos.	1.3	\$330	\$429	A2
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Discussion with M. Hatzfeld about the inventory testing strategy due to the material weakness in inventory.	1.8	\$330	\$594	A2
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Review of inventory workpapers performed as a result of the material weakness.	2.1	\$330	\$693	A2
Patel	Sejal	SP	Intern	1/23/2007	Additional time testing the rollforward of the Packard inventory due to the material weakness related to inventory at Packard Division.	0.8	\$100	\$80	A2
Patel	Sejal	SP	Intern	1/23/2007	Additional time tying out test counts for incremental locations observed as a result of the material weakness related to inventory at Packard Division.	5.5	\$100	\$550	A2
Pikos	Matthew C.	MCP	Senior	1/23/2007	Meeting with N. Miller and M. Hatzfeld to discuss our year-end approach to the substantive audit of the Packard Division given the lack of perpetual and the material weakness.	3.2	\$250	\$800	A2
Pikos	Matthew C.	MCP	Senior	1/23/2007	Performing significant rollforward procedures on the inventory balance from the physical inventory date, due to the material weakness related to the inventory area at the Packard Division.	0.8	\$250	\$200	A2
Ranney	Amber C.	ACR	Senior	1/23/2007	Corporate YE-Meeting with K. Cobb and J. DeMarco to discuss status of pension testing.	1.6	\$275	\$440	A2
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Hourly and salaried SAP HR Fidelity participant data testing for employees.	1.9	\$140	\$266	A2
Simpson	Jamie	JS	Senior Manager	1/23/2007	Discussion with A. Ranney regarding status of pension participant data testing.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/23/2007	Discussion with K. Cobb regarding flowback credited service errors and requested files from W. Wyatt.	0.4	\$470	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/23/2007	Weekly status meeting with J. DeMarco, S. Smith, K. Cobb and A. Ranney to discuss pension participant data testing status.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	Senior Manager	1/23/2007	Discussion with J. Nicol and K. Gerber regarding CWIF testing given the deficiencies in this process.	0.6	\$470	\$282	A2
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with G. Imberger regarding tooling aging testing as a result of deficiencies in controls.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with G. Imberger regarding PwC testing on tooling and additional testing required as a result of deficiencies and certain testing not being performed by management.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Incremental time completing tooling testing as a result of deficiencies and certain testing not being performed by management.	1.6	\$275	\$440	A2
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Discuss resolution of CWIP physical verification remediation testing with J. Reding	0.8	\$220	\$176	A2
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Discuss CWIP audit adjustment and results of CWIP observation with R. Hofmann.	1.6	\$220	\$352	A2
Boehm	Michael J.	MJB	Manager	1/24/2007	E&S YE - Discussed status of CWIP, tooling and NRE remediation testing with A. Krabill.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/24/2007	E&S YE - Prepared revised tooling approach memo for E&S division to document remediation procedures.	0.8	\$330	\$264	A2
Ford	David Hampton	DHF	Staff	1/24/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	3.7	\$220	\$814	A2
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Meet with C. Tompkins to discuss tooling amortization testing (deficiencies noted at division).	0.6	\$300	\$180	A2
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Discuss year-end tooling audit procedures with J. Simpson as a result of deficiencies identified.	1.1	\$300	\$330	A2
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Meet with PwC to discuss tooling amortization testing in response to deficiencies in controls.	1.4	\$300	\$420	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	1/24/2007	Discuss status of material weakness remediation in the areas of tooling, consigned inventory at Saginaw division and update test plan accordingly	1.4	\$575	\$805	A2
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Call with S. Uppal to discuss the status of the Company fixed asset CWIP testing at E&S.	0.5	\$470	\$235	A2
Marold	Erick W.	EWM	Senior	1/24/2007	E&S - Discussions with M. Wilkes regarding the CWIP adjustments that were being recorded.	1.8	\$275	\$495	A2
Mendrygal	Drew B.	DBM	Staff	1/24/2007	E&C - tie out of Fitzgerald ZAPI report to final listing (inventory) as a result of inability to tie out test counts.	1.8	\$220	\$396	A2
Mendrygal	Drew B.	DBM	Staff	1/24/2007	E&C - tie out of Needmore ZAPI report to final listing (inventory) as a result of inability to tie out test counts.	2.1	\$220	\$462	A2
Mendrygal	Drew B.	DBM	Staff	1/24/2007	E&C - tie out of Sandusky ZAPI report to final listing (inventory) due to inability to tie out inventory test counts.	2.9	\$220	\$638	A2
Miller	Nicholas S.	NSM	Manager	1/24/2007	Packard - Discussion with M. Hatzfeld about the inventory testing strategy as a result of the material weakness.	0.5	\$330	\$165	A2
Miller	Nicholas S.	NSM	Manager	1/24/2007	Packard - Discussion with M. Pikos regarding the status of the inventory rollforward work completed to date as a result of the material weakness.	1.9	\$330	\$627	A2
Patel	Sejal	SP	Intern	1/24/2007	Additional time tying out test counts for incremental sites observed due to the material weakness related to inventory at Packard Division.	2.8	\$100	\$280	A2
Pikos	Matthew C.	MCP	Senior	1/24/2007	Performing significant rollforward procedures on the inventory balance from the physical inventory date, due to the material weakness related to the inventory area at the Packard Division.	3.1	\$250	\$775	A2
Ranney	Amber C.	ACR	Senior	1/24/2007	Corporate YE-Detail reviewing pension participant data testing.	3.2	\$275	\$880	A2
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Hourly and salaried SAP HR Fidelity participant data testing for employees.	1.9	\$140	\$266	A2
Sheckell	Steven F.	SFS	Partner	1/24/2007	Consultations regarding pension participant data material weakness remediation	0.6	\$575	\$345	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Incremental time working on tooling testing as a result of insufficient scope of mgmt's testing and deficiencies noted.	1.2	\$275	\$330	A2
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Discussion with G. Imberger, M. Hatzfeld, and J. Henning regarding tooling approach as a result of insufficient scope of mgmt's testing and deficiencies noted.	3.6	\$275	\$990	A2
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Discuss and review remediation testing selection regarding CWIP with C. Riedl	2.4	\$220	\$528	A2
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Met with R. Hofmann to discuss status of aged CWIP analysis performed by management due to control deficiencies in this area.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	1/25/2007	Met with S. Uppal to discuss CWIP testing performed by management and revisions to the project estimates to complete in the NRE calculation.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/25/2007	Review of correspondence from G. Ward regarding issues encountered in management's remediation testing of special tools, sample size selection methodology and testing to date.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	1/25/2007	Conference call with D. Kolano, G. Ward and E. Marold to discuss scope and status of management's remediation testing of special tools.	1.1	\$330	\$363	A2
Ford	David Hampton	DHF	Staff	1/25/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	6.1	\$220	\$1,342	A2
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Testing tooling amortization - additional time due to deficiencies in controls.	3.1	\$300	\$930	A2
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Meet with PwC to discuss tooling amortization testing as a result of deficiencies in controls.	0.5	\$300	\$150	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2007	Participation in 15 key control meeting with D. Bayles, J. Brooks and divisional accounting staff.	0.5	\$470	\$235	A2
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Conference call with D. Bayles and E&C re: 15 key controls implementation	0.5	\$575	\$288	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Team discussion regarding Tooling accounting/audit approach as a result of deficiencies.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Review of YE E&S tooling procedures memo documenting substantive approach in response to contrc deficiencies identified.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Call with S. Uppal to discuss the status of the Company fixed asset CWIP testing at E&S.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Discussions with M. Kearns regarding remediation testing of Powertrain tooling.	0.9	\$470	\$423	A2
Marold	Erick W.	EWM	Senior	1/25/2007	E&S - Reviewed detail supporting documentation for the NRE calculation.	2.9	\$275	\$798	A2
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - tie out revised Juarez ZAPI report to final listing (inventory) due to inability to tie out test counts.	3.0	\$220	\$660	A2
Miller	Nicholas S.	NSM	Manager	1/25/2007	Thermal - Meeting with C. Rhodes to discuss tooling testing performed by PWC and control deficiencies identified.	1.2	\$330	\$396	A2
Patel	Sejal	SP	Intern	1/25/2007	Packard - This represents out-of-scope time spent on reconciling our test counts to the client's physical inventory. Excess time required because additional counts were taken as a result of the inventory material weakness.	5.7	\$100	\$570	A2
Pikos	Matthew C.	MCP	Senior	1/25/2007	Performing significant rollforward procedures on the inventory balance from the physical inventory date, due to the material weakness related to the inventory area at the Packard Division.	4.4	\$250	\$1,100	A2
Powers	Laura	LP	Staff	1/25/2007	DPSS - Prepared memorandum to conclude on the remediation of Cuneo Cycle Count process based on January observations.	1.1	\$140	\$154	A2
Ranney	Amber C.	ACR	Senior	1/25/2007	Corporate YE-Detail reviewing pension participant data testing.	2.8	\$275	\$770	A2
Rothmund	Mario Valentin	MVR	Senior	1/25/2007	E&C - Worked on the summary of the inventory tie-out and eventual implication for the final conclusion memo due to inability to tie out test counts.	2.8	\$250	\$700	A2
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with A. Ranney regarding status of pension participant data testing.	1.4	\$470	\$658	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with G. Imberger regarding capitalizing internal cost to tooling as a result of deficiencies in controls.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with P. O'Bee regarding capitalizing internal cost incurred on tooling - incremental time due to deficiencies noted.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion on tooling with K. Asher, J. Henning, M. Hatzfeld, and G. Imberger as a result of deficiencies noted and insufficient management testing.	1.3	\$275	\$358	A2
Barwin	Kristen N.	KNB	Staff	1/26/2007	E&S - Document Construction in Process observed	1.8	\$220	\$396	A2
Boehm	Michael J.	MJB	Manager	1/26/2007	E&S YE - Participation in year-end walkthrough of 15 Key Controls with M. Wilkes, R. Jobe and D. Bayles.	0.7	\$330	\$231	A2
Ford	David Hampton	DHF	Staff	1/26/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	1.3	\$220	\$286	A2
Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Meeting K. VanGoeder of PwC and G Halleck to discuss additional tooling testing needed to be performed, due to insufficient testing during round 1.	1.2	\$300	\$360	A2
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Conference call with M. Wilkes, R. Hofmann, M. Boehm and E. Marold regarding CWIP fixed asset remediation testing.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Discussions with M. Kearns regarding remediation testing of Powertrain tooling.	0.5	\$470	\$235	A2
Marold	Erick W.	EWM	Senior	1/26/2007	E&S - Meeting to discuss CWIP entry recorded by the division due to deficiencies in controls.	1.1	\$275	\$303	A2
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - tie out revised Kettering ZAPI report to final listing (inventory) due to inability to tie out inventory test counts.	1.1	\$220	\$242	A2
Miller	Nicholas S.	NSM	Manager	1/26/2007	Thermal - Meeting with PwC to discuss the tooling amortization testing due to deficiencies in controls.	0.7	\$330	\$231	A2
Nicol	Jeremy M.	JMN	Staff	1/26/2007	E&S-Created ACL Tables as a result of inability to tie out test counts at division.	1.7	\$140	\$238	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Patel	Sejal	SP	Intern	1/26/2007	Performing Price-Test on inventory balance at Packard Division. An additional sample size of 42 items were required due to the material weakness.	2.1	\$100	\$210	A2
Pikos	Matthew C.	MCP	Senior	1/26/2007	Performing significant rollforward procedures on the inventory balance from the physical inventory date, due to the material weakness related to the inventory area at the Packard Division.	2.9	\$250	\$725	A2
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Time spent working on tooling testing as a result of insufficient scope of mgmt's testing and deficiencies noted.	0.4	\$275	\$110	A2
Boehm	Michael J.	MJB	Manager	1/27/2007	E&S YE - Received status update from K. Barwin regarding client delays in receipt fixed asset audit requests and control deficiencies noted to date.	1.6	\$330	\$528	A2
Boehm	Michael J.	MJB	Manager	1/27/2007	Walked J. Henning through the Q4 CWIP audit adjustment recorded by E&S.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	1/27/2007	Preparation of correspondence regarding year-end deficiency listings to engagement seniors and managers.	0.4	\$330	\$132	A2
Ford	David Hampton	DHF	Staff	1/27/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	1.2	\$220	\$264	A2
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Review status of E&S division tooling testing to assess remaining risk given material weakness	0.6	\$575	\$345	A2
Horner	Kevin John	KJH	Staff	1/27/2007	E&S: worked with J. Nicol on inputting E&S inventory files into ACL. These additional procedures were needed to due the Division's inability to provide price out perpetual inventory listings in order for us to tie out physical inventory observation test counts.	1.2	\$220	\$264	A2
Horner	Kevin John	KJH	Staff	1/27/2007	Packard YE: updated supporting documentation for rollforward shipments testing required due to the material weakness.	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	1/27/2007	T&I YE: Discussion with M. Rothmund on procedures and results of inventory tie out using ACL due to inability to initially tie out test counts.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/27/2007	T&I YE: meeting with M. Rothmund and N. Miller to discuss the tie out of inventory test counts and ACL results due to inability to initially tie out test counts.	0.4	\$220	\$88	A2
Nicol	Jeremy M.	JMN	Staff	1/27/2007	E&S-Performed inventory testing within ACL for Delnosa 1&2 and Delnosa 5&6 to to inability to tie out test counts at the division.	3.0	\$140	\$420	A2
Nicol	Jeremy M.	JMN	Staff	1/27/2007	E&S-Performed inventory testing within ACL for Rimir, Kokomo, and Milwaukee as a result of inability to tie out test counts at the division.	3.5	\$140	\$490	A2
Pikos	Matthew C.	MCP	Senior	1/27/2007	Documenting the significant level of substantive procedures performed on the inventory account at the Packard Division. This significant amount of extra work was necessary due to the material weakness at this Division.	1.9	\$250	\$475	A2
Ranney	Amber C.	ACR	Senior	1/27/2007	Corporate YE-Detail Reviewing pension participant data testing.	2.4	\$275	\$660	A2
Krabill	Aaron J.	AJK	Senior Manager	1/28/2007	Review of fixed asset CWIP remediation testing and adjustment recoded for E&S division.	0.4	\$470	\$188	A2
Asher	Kevin F.	KFA	Partner	1/29/2007	Review of audit approach related to areas impacted by the material weaknesses	2.1	\$770	\$1,617	A2
Boehm	Michael J.	MJB	Manager	1/29/2007	Coordination of CWIP additional testing sample for E&S - communicated sample to A. Jackson and R. Hofmann accordingly.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	1/29/2007	Coordination of communication of year-end E&Y-identified deficiencies to management for purposes of SOCD aggregation.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	1/29/2007	DPSS YE - Review and revision to Cuneo cycle count memorandum documenting remediation testing conclusions.	1.2	\$330	\$396	A2
Ford	David Hampton	DHF	Staff	1/29/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	2.3	\$220	\$506	A2
Gerber	Katherine A.	KAA	Senior	1/29/2007	T&I - Perform review of Interiors tooling projects for amortization testing due to deficiencies in controls.	1.6	\$300	\$480	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/29/2007	T&I - Perform overall analytic for Interiors tooling amortization testing due to deficiencies in controls.	2.1	\$300	\$630	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/29/2007	Review of year-end audit procedures related to inventory count procedures, costing, rollforward, compensating controls and account reconciliations. Additional review time incurred due to the additional work performed as a result of the material weakness.	5.5	\$470	\$2,585	A2
Henning	Jeffrey M.	JMH	Partner	1/29/2007	Review of results of extended audit procedures relative to Packard inventory material weakness condition	1.3	\$575	\$748	A2
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Review of divisional reporting of deficiencies to the ICC group.	1.8	\$470	\$846	A2
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Conference call with K. Asher, S. Sheckell and I. Dennis to discuss the YE scope and Material Weakness memo.	1.0	\$470	\$470	A2
Marold	Erick W.	EWM	Senior	1/29/2007	E&S - Reviewed 2007 cash forecast to identify unrecorded NRE contracts.	1.1	\$275	\$303	A2
Miller	Nicholas S.	NSM	Manager	1/29/2007	Packard - Meeting with J. Henning to walkthrough inventory workpapers.	1.8	\$330	\$594	A2
Nicol	Jeremy M.	JMN	Staff	1/29/2007	E&S-Performed ACL inventory procedures for Delnosa 1 & 2 and Delnosa 5 & 6 as a result of the inability to tie out inventory test counts at the division.	2.6	\$140	\$364	A2
Nicol	Jeremy M.	JMN	Staff	1/29/2007	E&S-Performed inventory testing within ACL for Kokomo, Rimir, and Milwaukee due to the inability to tie out test counts at the division.	3.0	\$140	\$420	A2
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	DPSS: Updated SOCD and Master deficiency tracker	0.6	\$220	\$132	A2
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	DPSS: Continued work on SOCD and Master Deficiency Tracker	0.8	\$220	\$176	A2
Simpson	Jamie	JS	Senior Manager	1/29/2007	Discuss participant data testing related to flowbacks and overall testing results with S. Sheckell and A. Ranney.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	1/30/2007	Met with C. LeBeau and E. Marold to discuss Ford HV Battery Pack estimate to complete as part of NRE remediation testing.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	1/30/2007	Met with M. Wilkes to provide E&Y-identified control deficiencies to management.	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	1/30/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	3.1	\$220	\$682	A2
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Discussion of remediation testing with J. Nicol	0.2	\$300	\$60	A2
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Discussion with C. Tompkins and J. Meinberg regarding tooling amortization due to deficiencies in controls.	1.1	\$300	\$330	A2
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - additional time spent testing tooling amortization due to deficiencies.	1.9	\$300	\$570	A2
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: completed the ACL inventory memo outling our procedures performed to tie out tests counts and discuss results of testing.	1.2	\$220	\$264	A2
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: tested accuracy of ACL files to be used in our tie out of the inventory test counts.	2.1	\$220	\$462	A2
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: meeting with J. Sienkiewicz to discuss inventory receipts at the CMM plant location for follow up to our cut-off testing.	0.8	\$220	\$176	A2
Kearns	Matthew R.	MRK	Senior	1/30/2007	E&C - Reviewing PwC's round two control testing (for controls not properly tested in round 1) and documenting audit approach related to control deficiencies found and not remediated	4.1	\$300	\$1,230	A2
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	Review of fixed asset CWIP remediation testing and adjustment recoded for E&S division.	1.5	\$470	\$705	A2
Marold	Erick W.	EWM	Senior	1/30/2007	E&S - Met with M. Wilkes to discuss year-end control deficiencies.	1.8	\$275	\$495	A2
Marold	Erick W.	EWM	Senior	1/30/2007	E&S - Met with C. LeBeau and engineering project manager to discuss year-end update to the cost to complete.	1.1	\$275	\$303	A2
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed remediation testing on the revenue cycle.	0.8	\$140	\$112	A2
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed remediation testing on the fixed asset cycle.	1.4	\$140	\$196	A2
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed remediation testing on the financial statement close cycle.	1.6	\$140	\$224	A2
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed remediation testing on the treasury cycle.	1.7	\$140	\$238	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed remediation testing on the employee cost cycle.	1.9	\$140	\$266	A2
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Walking S. Sheckell through the status of our pension participant data testing.	1.3	\$275	\$358	A2
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Meeting with K. Cobb & J. DeMarco to discuss status of pension participant data testing.	1.5	\$275	\$413	A2
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Making selections of 2006 flowbacks to GM for pension participant data testing - testing performed due to credited service errors identified by Delphi.	1.1	\$275	\$303	A2
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Performed audit procedures on inactive participant data testing selection.	1.6	\$140	\$224	A2
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Performing flowback participant data testing sample selections from Flowback file.	1.6	\$140	\$224	A2
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Formatted and emailed all divisions their consolidated spreadsheets and the most updated deficiency tracker.	1.5	\$140	\$210	A2
Simpson	Jamie	JS	Senior Manager	1/30/2007	Status meeting with A. Ranney, K. Cobb, S. Brown, J. DeMarco and S. Smith regarding status of participant data testing.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	1/31/2007	E&S YE - Discussion of documentation approach and review of workpapers related to CWIP audit adjustment with K. Barwin.	1.3	\$330	\$429	A2
Gerber	Katherine A.	KAA	Senior	1/31/2007	T&I - Discuss tooling procedures with J. Simpson and N. Miller as a result of deficiencies in controls.	1.4	\$300	\$420	A2
Gerber	Katherine A.	KAA	Senior	1/31/2007	T&I - additional time documentating tooling amortization testing as a result of control deficiencies.	3.4	\$300	\$1,020	A2
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: meeting with C. Rhodes, PwC, to obtain remediation testing binders for the inventory cycle.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: reviewed management's testing for remediation and rollforward controls testing of the inventory cycle	3.9	\$220	\$858	A2
Kearns	Matthew R.	MRK	Senior	1/31/2007	E&C - Meeting with M. Covello of PwC to provide answer questions related to additional testing PwC had to perform on tooling due to round 1, not being sufficient.	0.8	\$300	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	1/31/2007	E&C - Meeting with J. Gutierrez of PwC to discuss control deficiencies in round 2 testing on expenditures	1.8	\$300	\$540	A2
Marold	Erick W.	EWM	Senior	1/31/2007	E&S - Reviewed 2007 cash forecast to identify unrecorded NRE contracts.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	1/31/2007	E&S - Documented NRE test of transactions and concluded on selected sample.	2.1	\$275	\$578	A2
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Performed remediation testing for treasury and revenue cycle.	1.6	\$140	\$224	A2
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Performed remediation testing on fixed asset cycle.	2.7	\$140	\$378	A2
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Performed remediation testing on the financial statement close cycle.	3.2	\$140	\$448	A2
Ranney	Amber C.	ACR	Senior	1/31/2007	Corporate YE-Detail reviewing the pension participant data testing.	4.1	\$275	\$1,128	A2
Rothmund	Mario Valentin	MVR	Senior	1/31/2007	E&C - Finalized conclusion on inventory tie-out procedures which summarize add'l procedures performed as a result of not being able to tie out test counts initially.	1.6	\$250	\$400	A2
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Performed audit procedures on inactive participant data testing selection.	0.5	\$140	\$70	A2
Simpson	Jamie	JS	Senior Manager	1/31/2007	Conf. call with A. Bianco to discuss status of testing on payroll monitoring controls to address the material weakness.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	1/31/2007	Discussion with A. Ranney regarding status of pension participant data testing.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/31/2007	Discussion with K. Gerber and N. Miller regarding tooling amortization testing to address deficiencies in process.	2.2	\$470	\$1,034	A2
Boehm	Michael J.	MJB	Manager	2/1/2007	Conference call with D. Kolano and G. Ward regarding E&S tooling project status.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	2/1/2007	Preparation of E&S tooling analytic to assess reasonableness of year-end balances	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	2/1/2007	Review of E&S tooling rollforward and EDS subledger information.	2.6	\$330	\$858	A2
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Documentation of tooling amortization testing performed as a result of deficiencies.	2.6	\$300	\$780	A2
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Meet with PwC to discuss remediation testing of tooling amortization	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Development of summary memorandum relative to impact of material weaknesses on audit approach.	1.0	\$575	\$575	A2
Marold	Erick W.	EWM	Senior	2/1/2007	E&S - Investigated unusual NRE billings and inquired of R. Hofman regarding accounting.	2.1	\$275	\$578	A2
Marold	Erick W.	EWM	Senior	2/1/2007	E&S - Performed NRE rollforward procedures from Q3 balances to year-end and investigated unusual changes.	2.8	\$275	\$770	A2
Marold	Erick W.	EWM	Senior	2/1/2007	E&S - Updated NRE sensitivity analysis based on revised cost estimates.	3.1	\$275	\$853	A2
Miller	Nicholas S.	NSM	Manager	2/1/2007	Packard - Review of inventory workpapers.	3.4	\$330	\$1,122	A2
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Reperformed management remediation testing of the financial statement close process.	1.9	\$140	\$266	A2
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Performed remediation testing for treasury and revenue cycle.	1.6	\$140	\$224	A2
Sheckell	Steven F.	SFS	Partner	2/1/2007	Draft material weakness conclusions in memo	2.5	\$575	\$1,438	A2
Asher	Kevin F.	KFA	Partner	2/2/2007	Review of Packard Inventory audit procedures performed as a result of the material weakness.	2.3	\$770	\$1,771	A2
Boehm	Michael J.	MJB	Manager	2/2/2007	Review of E&S NRE memorandum to document audit approach and response to deficiencies identified.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	2/2/2007	E&S - Review of correspondence from G. Ward regarding Tooling remediation testing and coordination of E&Y's review of management's testing.	0.4	\$330	\$132	A2
Gerber	Katherine A.	KAA	Senior	2/2/2007	T&I - Prepare draft tooling approach memo addressing deficiencies and substantive testing performed.	0.6	\$300	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Review of year-end audit procedures related to inventory count procedures, costing, rollforward, compensating controls and account reconciliations. Additional review time incurred due to the additional work performed as a result of the material weakness.	1.8	\$470	\$846	A2
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: meeting with C. Rhodes, PwC, to discuss remediation and rollforward testing results.	0.7	\$220	\$154	A2
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: completed detail review of J. Nicol's review of management's remediation testing of controls for treasury and payroll cycles.	1.4	\$220	\$308	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: completed detail review of J. Nicol's review of management's remediation testing of controls for revenue cycle.	1.7	\$220	\$374	A2
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: completed detail review of J. Nicol's review of management's remediation testing of controls for fixed assets and financial statement close process.	2.4	\$220	\$528	A2
Kearns	Matthew R.	MRK	Senior	2/2/2007	E&C - Meeting with M. Covello of PwC to assist with questions related to additional tooling testing being performed by PwC as round 1 was insufficient	0.6	\$300	\$180	A2
Marold	Erick W.	EWM	Senior	2/2/2007	E&S - Drafted the NRE conclusion memo.	2.3	\$275	\$633	A2
Miller	Nicholas S.	NSM	Manager	2/2/2007	Packard - Meeting with K. Asher to walk through inventory workpapers performed as a result of the material weakness.	0.7	\$330	\$231	A2
Miller	Nicholas S.	NSM	Manager	2/2/2007	Packard - Review of inventory workpapers performed as a result of the material weakness.	3.2	\$330	\$1,056	A2
Patel	Sejal	SP	Intern	2/2/2007	Verify inventory price-testing within E-Dacor system	6.1	\$100	\$610	A2
Pikos	Matthew C.	MCP	Senior	2/2/2007	Meeting with K.Asher and N. Miller to discuss our substantive audit strategy relating to the inventory balance at the Packard Division. Meeting required due to the complexities of the inventory accounting at the Packard division.	1.2	\$250	\$300	A2
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Updating status of pension participant data testing for K. Cobb.	1.1	\$275	\$303	A2
Rothmund	Mario Valentin	MVR	Senior	2/2/2007	AHG - Attended a meeting with the ICM to discuss the control deficiencies at AHG.	0.9	\$250	\$225	A2
A2 Financial Remediation Project Total:						735.2		\$216,374	
Fresh Start Accounting									
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Correspondence with J. Burns and KPMG regarding Fresh Start Accounting information.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Conference call with J. Burns and S. Sheckell regarding fixed asset valuation scoping for fresh start accounting.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Meeting with J. Williams, B. Murray and S. Sheckell regarding the scoping of fixed asset valuations for fresh start accounting.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/9/2007	Fresh start accounting meeting with J. Williams and B. Murray	0.7	\$575	\$403	A2
Marold	Erick W.	EWM	Senior	1/10/2007	Researched other filers fresh start accounting disclosure and subsequent adjustments to their valuations.	1.1	\$275	\$303	A2
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Research regarding bankruptcy emergence date and tim period available to finalize fresh start fixed asset valuations.	0.4	\$470	\$188	A2
Sheckell	Steven F.	SFS	Partner	1/16/2007	Discuss fresh start accounting topics with J. Sheehan an T. Timko	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Research regarding bankruptcy emergence date and tim period available to finalize fresh start fixed asset valuations.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Meeting with J. Sheehan, J. Williams, B. Murray, W. Tilotti, T. Timko, S. Sheckell, K. Asher and the KPMG Valuation team to discuss the status of the bankruptcy emergence process.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Meeting with T. Timko, J. Williams, B. Murray, N. McNamara, D. Gary, B. Heckler and S. Sheckell to discuss bankruptcy emergence issues and the time perio available to finalize the fixed asset valuations for fresh start accounting.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	1/17/2007	Discuss fresh start accounting topics with J. Sheehan an T. Timko	2.3	\$575	\$1,323	A2
Sheckell	Steven F.	SFS	Partner	1/24/2007	Consultations regarding Fresh Start Accounting	0.5	\$575	\$288	A2
A2 Fresh Start Accounting Project Total:						11.6		\$5,679	
IT Remediation									
Pacella	Shannon M.	SMP	Manager	1/2/2007	Meet with M.Stille to discuss status on remediation testing.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	1/2/2007	Document feedback from Mgmt. regarding issues E&Y found with testing performed for Packard.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/4/2007	Call with J. Simpson to debrief on SOD meeting; impact to audit strategy.	0.3	\$330	\$99	A2
Pacella	Shannon M.	SMP	Manager	1/4/2007	Meeting with A.Bianco to discuss Mgmt's testing approach/status for SOD.	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	1/4/2007	Completion and documentation of Hyperion remediation testing related to sensitive, restricted access.	2.9	\$250	\$725	A2
Stille	Mark Jacob	MJS	Senior	1/4/2007	Completion and documentation of Steering remediation testing (administrator access, access administration).	3.1	\$250	\$775	A2
Stille	Mark Jacob	MJS	Senior	1/4/2007	Completion and documentation of DGL remediation testing (program change, access administration).	3.3	\$250	\$825	A2
Pacella	Shannon M.	SMP	Manager	1/5/2007	Preparation of emails to international teams to understand status of remediation testing.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	1/5/2007	Discussion with M. Harris to understand Mgmt's remediation testing status.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/5/2007	Meeting with A. Tanner and K. Cash to discuss issues with Mgmt's testing - impact to E&Y remediation testing.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/5/2007	Meet with M. Stille to discuss status on remediation testing.	0.9	\$330	\$297	A2
Stille	Mark Jacob	MJS	Senior	1/5/2007	Time spent updating issues status document for E&Y, IAS/PwC identified issues.	0.7	\$250	\$175	A2
Tanner	Andrew J.	AJT	Senior Manager	1/5/2007	Meeting with K. Cash and S. Pacella to discuss open deficiency evaluation	0.7	\$520	\$364	A2
Pacella	Shannon M.	SMP	Manager	1/7/2007	Send email to T. Ellis describing our next steps to finalize our Packard remediation testing.	0.5	\$330	\$165	A2
Cash	Kevin L.	KLC	Partner	1/8/2007	Preparation for conference call with J. Piazza, M.Harris, S.Pacella and A.Tanner to discuss Management's final evaluation of open deficiencies at eyar end.	0.4	\$575	\$230	A2
Lotoczky	Edward F.	EFL	Staff	1/8/2007	Analysis performed as part of substantive procedures fo emergency ID activity due to testing exceptions found.	1.6	\$220	\$352	A2
Pacella	Shannon M.	SMP	Manager	1/8/2007	Prepare meeting materials for IT SOX Update meeting which included documenting EY remediation testing status and review of management's conclusions for the EY identified deficiencies to determine if gaps existed.	2.8	\$330	\$924	A2
Pacella	Shannon M.	SMP	Manager	1/8/2007	Develop deficiency tracking sheet to discuss with IT SOX PMO during weekly status meeting.	3.5	\$330	\$1,155	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	1/8/2007	Time spent determining user names for the Workstream application and comparing with HR listings to determine current users for substantive testing procedures.	2.1	\$250	\$525	A2
Stille	Mark Jacob	MJS	Senior	1/8/2007	Time spent updating and assigning risk ratings to issue tracking document.	4.9	\$250	\$1,225	A2
Tuskan	Matthew A.	MAT	Staff	1/8/2007	Analysis performed as part of substantive procedures fo emergency ID activity due to testing exceptions found	3.4	\$220	\$748	A2
Boehm	Michael J.	MJB	Manager	1/9/2007	Met with S. Pacella, M. Stille and E. Marold to discuss IT remediation procedures related to Workstream.	0.3	\$330	\$99	A2
Cash	Kevin L.	KLC	Partner	1/9/2007	Preparation for conference call with J. Piazza, M.Harris, S.Pacella and A.Tanner to discuss Management's final evaluation of open deficiencies at eyar end.	0.4	\$575	\$230	A2
Cash	Kevin L.	KLC	Partner	1/9/2007	Conference call with J. Piazza, M. Harris, S. Pacella and A. Tanner to discuss Management's final evaluation of open deficiencies at eyar end.	1.3	\$575	\$748	A2
Pacella	Shannon M.	SMP	Manager	1/9/2007	Discussion with E. Marold and M. Boehm regarding the next steps for performing substantive testing procedures for Workstream.	0.3	\$330	\$99	A2
Pacella	Shannon M.	SMP	Manager	1/9/2007	Discussion with M. Stille to assist with preparing a population listing to perform substantive procedures for the security admin process for Workstream.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/9/2007	Review Management's deficiency status and determine gaps exist re: Management's final evaluation and E&Y's evaluation.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	1/9/2007	Prepare meeting materials for IT SOX Update meeting which included documenting EY remediation testing status and review of management's conclusions for the EY identified deficiencies to determine if gaps existed.	1.8	\$330	\$594	A2
Pacella	Shannon M.	SMP	Manager	1/9/2007	Attend SOX PMO Update meeting with: J. Piazza, M. Harris, B. Garvey and A. Tanner to discuss status of remediation efforts for High and Medium rated deficiencies.	1.9	\$330	\$627	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	1/9/2007	Time spent determining user names for the Workstream application and comparing with HR listings to determine current users for substantive testing procedures.	6.7	\$250	\$1,675	A2
Tanner	Andrew J.	AJT	Senior Manager	1/9/2007	Review of deficiency gap analysis prepared for J. Piazza	0.7	\$520	\$364	A2
Tanner	Andrew J.	AJT	Senior Manager	1/9/2007	Meeting with J. Piazza, M. Harris. D. Steiss, PwC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Tuskan	Matthew A.	MAT	Staff	1/9/2007	Analysis performed as part of substantive procedures fo emergency ID activity due to testing exceptions found	0.6	\$220	\$132	A2
Cash	Kevin L.	KLC	Partner	1/10/2007	Preparation for conference call with J. Piazza and B. Garvey, S. Pacella and A. Tanner re 2007 plans for SOX teram and IA strategy.	0.3	\$575	\$173	A2
Cash	Kevin L.	KLC	Partner	1/10/2007	Conference call with J. Piazza and B. Garvey, S. Pacella and A. Tanner re 2007 plans for SOX teram and IA strategy	0.8	\$575	\$460	A2
Lotoczky	Edward F.	EFL	Staff	1/10/2007	Analysis performed as part of substantive procedures fo emergency ID activity due to testing exceptions found.	1.8	\$220	\$396	A2
Pacella	Shannon M.	SMP	Manager	1/10/2007	Answer questions re: remediation testing for M.Stille.	2.0	\$330	\$660	A2
Stille	Mark Jacob	MJS	Senior	1/10/2007	Documentation of screenshots obtained from Hyperion for sensitive user access - remediation testing.	0.4	\$250	\$100	A2
Stille	Mark Jacob	MJS	Senior	1/10/2007	Testing and documentation of program change for the Workstream application.	2.2	\$250	\$550	A2
Stille	Mark Jacob	MJS	Senior	1/10/2007	Time spent determining user names for the Workstream application and comparing with HR listings to determine current users for substantive testing procedures.	7.1	\$250	\$1,775	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Reviewed IT Access data files provided by M. Stille for expanded logical access testing by Core team in response to ITGC deficiencies.	0.4	\$330	\$132	A2
Cash	Kevin L.	KLC	Partner	1/11/2007	Preparation for conference call with J. Piazza and B. Garvey, S. Pacella and A. Tanner re 2007 plans for SOX teram and IA strategy	0.4	\$575	\$230	A2
Cash	Kevin L.	KLC	Partner	1/11/2007	Conference call with J. Piazza and B. Garvey, S. Pacella and A. Tanner re 2007 plans for SOX teram and IA strategy	0.9	\$575	\$518	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	1/11/2007	Discussion with M. Boehm, E. Marold, and M. Stille to discuss status of Workstream substantive procedures an next steps.	0.3	\$330	\$99	A2
Pacella	Shannon M.	SMP	Manager	1/11/2007	Reviewed SoD workprogram to prepare for Friday meeting with A.Bianco.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	1/11/2007	Answer questions re: remediation testing for M.Stille.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/11/2007	Attend meeting to discuss 2007 Internal Audit planning with J. Piazza, B. Garvey and A. Tanner	1.5	\$330	\$495	A2
Peterson	Christopher A.	CAP	Manager	1/11/2007	Coordinate compensating control testing of Hyperion controls with M. Boehm due to deficiencies noted.	1.1	\$330	\$363	A2
Stille	Mark Jacob	MJS	Senior	1/11/2007	Preparing change documentation for substantive program change testing for Workstream	2.1	\$250	\$525	A2
Stille	Mark Jacob	MJS	Senior	1/11/2007	Documentation of DITGC and workpapers for Workstream application.	6.6	\$250	\$1,650	A2
Huffman	Derek T.	DTH	Senior	1/12/2007	Call with M. Harris, S. Pacella and J. Sadaghiyani to discuss substantive procedures required due to testing deficiencies.	1.2	\$275	\$330	A2
Huffman	Derek T.	DTH	Senior	1/12/2007	Performed SAP re-testing change control procedures due to testing exceptions noted	3.6	\$275	\$990	A2
Huffman	Derek T.	DTH	Senior	1/12/2007	Performed SAP re-testing logical access procedures due to testing exceptions noted	3.7	\$275	\$1,018	A2
Pacella	Shannon M.	SMP	Manager	1/12/2007	Attend meeting to discuss expectations of PwC to perform substantive testing for SAP application controls. Attendees: M. Harris, D. Huffman, S.Parakh (PwC).	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	1/12/2007	Answer questions re: remediation testing for M. Stille.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/12/2007	Attend SOD update meeting to discuss compensating control reliance with A.Bianco, J. Simpson, S.Herbst, T Gilbert (analysis of 2005 significant deficiency).	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/12/2007	Review Steering remediation testing and provide feedback to M. Stille.	2.1	\$330	\$693	A2
Stille	Mark Jacob	MJS	Senior	1/12/2007	Documentation of DITGC and workpapers for Workstream application.	1.9	\$250	\$475	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	1/15/2007	Reviewed Management's deficiency remediation status to identify gaps between E&Y's evaluation and Mgmt's evaluation.	2.5	\$330	\$825	A2
Stille	Mark Jacob	MJS	Senior	1/15/2007	Documentation of DITGC and workpapers for Workstream walkthroughs.	3.4	\$250	\$850	A2
Cash	Kevin L.	KLC	Partner	1/16/2007	Conference call with J. Piazza, M. Harris, S. Pacella and A. Tanner to discuss Management's final evaluation of open deficiencies at eyar end.	2.1	\$575	\$1,208	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Call with A. Bianco to discuss deficiency found at Steering re: SOD prevent control.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Prepare meeting materials for meeting with the IT SOX PMO to discuss remediation testing status.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Reviewed Management's deficiency remediation status to identify gaps between E&Y's evaluation and Mgmt's evaluation.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Attend meeting with J. Piazza, M. Harris, A. Tanner, K.Cash, and D.Steis to discuss Management's deficiency remediation status.	1.3	\$330	\$429	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Assist M. Stille with questions on remediation testing strategy.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Workpaper review in AWS - remediation testing.	2.3	\$330	\$759	A2
Stille	Mark Jacob	MJS	Senior	1/16/2007	Documentation of DITGC and workpapers for Workstream walkthroughs.	7.2	\$250	\$1,800	A2
Stille	Mark Jacob	MJS	Senior	1/16/2007	Follow-up with T. Wyrick, T. Guergens, and P. Stout for open Unix and backup items for Workstream.	1.2	\$250	\$300	A2
Tanner	Andrew J.	AJT	Senior Manager	1/16/2007	Updates to deficiency gap analysis prepared for J. Piazza	0.9	\$520	\$468	A2
Tanner	Andrew J.	AJT	Senior Manager	1/16/2007	Meeting with J. Piazza, M. Harris. D. Steiss, PWC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Pacella	Shannon M.	SMP	Manager	1/17/2007	Assist M. Stille with questions on remediation testing strategy.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	1/17/2007	Workpaper review in AWS - remediation testing.	2.1	\$330	\$693	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	1/18/2007	Call with S. Osterman, S. Pacella, D. Steis, M. Harris, and J. Sadaghiyani to discuss assistance requirements for testing of application controls due to testing deficiencies noted in SAP.	0.8	\$275	\$220	A2
Pacella	Shannon M.	SMP	Manager	1/18/2007	Assist M. Stille with questions on remediation testing strategy.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	1/18/2007	Meeting with PwC: S. Parakh, D. Steis, M. Harris, and D. Huffman	1.1	\$330	\$363	A2
Cash	Kevin L.	KLC	Partner	1/19/2007	Conference call with D. Huffman and S. Pacella re: impact of IT GC deficiencies on application controls in the SAP environment	0.6	\$575	\$345	A2
Huffman	Derek T.	DTH	Senior	1/19/2007	Call with S. Pacella and K. Cash regarding additional testing procedures due to deficiencies found in SAP testing.	0.6	\$275	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/19/2007	Assist M. Stille with questions on remediation testing strategy.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	1/19/2007	Conference call with D. Huffman, K. Cash and A. Tanner to discuss status and procedures for performing substantive procedures on SAP application controls.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	1/19/2007	Prepare/send E&Y deficiency remediation status to M. Harris.	1.5	\$330	\$495	A2
Stille	Mark Jacob	MJS	Senior	1/19/2007	Documentation of DITGC and workpapers for Workstream walkthroughs.	2.1	\$250	\$525	A2
Stille	Mark Jacob	MJS	Senior	1/19/2007	Substantive procedures for Workstream program change.	3.2	\$250	\$800	A2
Stille	Mark Jacob	MJS	Senior	1/19/2007	Follow-up with T. Jones regarding substantive procedures for Workstream program change.	0.7	\$250	\$175	A2
Stille	Mark Jacob	MJS	Senior	1/19/2007	Discussion with S. Pacella regarding substantive procedures for Workstream program change.	1.1	\$250	\$275	A2
Cash	Kevin L.	KLC	Partner	1/22/2007	Meeting with S. Pacella to discuss status on remediation testing.	0.8	\$575	\$460	A2
Cash	Kevin L.	KLC	Partner	1/22/2007	Conference call with J. Piazza, M. Harris, B. Garvey, S. Pacella and A. Tanner re IT GC remediation plans and update	1.3	\$575	\$748	A2
Pacella	Shannon M.	SMP	Manager	1/22/2007	Meeting with J. Simpson and M. Boehm to discuss TSRS open items including substantive testing for application controls.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	1/22/2007	Attend IT SOX PMO Update meeting to discuss status of open deficiencies and remediation efforts. Attendees: J. Piazza, M. Harris, A. Tanner, and K. Cash	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/22/2007	Prepare meeting materials for meeting with IT SOX PMO to discuss deficiency remediation/re-testing status.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/22/2007	Reviewed remediation testing workpapers for Steering and DGL - provided review comments accordingly.	3.5	\$330	\$1,155	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with S. Pacella regarding status of IT remediation testing.	0.6	\$470	\$282	A2
Tanner	Andrew J.	AJT	Senior Manager	1/22/2007	Development of approach to testing application controls given ITGC ineffectiveness	0.8	\$520	\$416	A2
Tanner	Andrew J.	AJT	Senior Manager	1/22/2007	Meeting with J. Piazza, M. Harris, D. Steiss, PwC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Pacella	Shannon M.	SMP	Manager	1/23/2007	Meeting with C. Riedel, T. Jones and M. Stille to explain to Management the additional procedures that need to be performed due to ineffective program change controls.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/23/2007	Meeting with D. Huffman to discuss possible strategies for substantively testing SAP app controls.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/23/2007	Reviewed remediation testing workpapers for Steering and DGL - provided review comments accordingly.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/23/2007	Met with M. Stille to answer questions re: remediation testing procedures	3.2	\$330	\$1,056	A2
Stille	Mark Jacob	MJS	Senior	1/23/2007	Conference call with S. Pacella, D. Keene, T. Jones, & C. Riedl to discuss substantive procedures for program change for Workstream.	0.6	\$250	\$150	A2
Stille	Mark Jacob	MJS	Senior	1/23/2007	Updating of selected change requests to be tested during our substantive procedures of the program change process.	0.7	\$250	\$175	A2
Pacella	Shannon M.	SMP	Manager	1/24/2007	Meeting with M. Harris, S. Parakh (PwC), D. Steis, D. Huffman to discuss Management's status on performing substantive procedures around SAP application controls.	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	1/24/2007	Met with M. Stille to answer questions re: remediation testing procedures	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/24/2007	Reviewed remediation testing workpapers for Steering and DGL - provided review comments accordingly.	2.1	\$330	\$693	A2
Stille	Mark Jacob	MJS	Senior	1/24/2007	Follow-up with D. Starland regarding issues identified during remediation testing.	0.3	\$250	\$75	A2
Stille	Mark Jacob	MJS	Senior	1/24/2007	Follow-up with M. Whiteman regarding issues identified during DGL testing. (remediation testing).	0.8	\$250	\$200	A2
Stille	Mark Jacob	MJS	Senior	1/24/2007	Documentation and analysis of Unix OS files for Workstream testing.	0.9	\$250	\$225	A2
Pacella	Shannon M.	SMP	Manager	1/25/2007	Met with M. Stille to answer questions re: remediation testing procedures	1.5	\$330	\$495	A2
Huffman	Derek T.	DTH	Senior	1/26/2007	Discussion with J. Sadaghiyani, D. Steis, S. Pacella, and S. Parakh related to additional procedures required due to deficiencies found in SAP testing.	1.6	\$275	\$440	A2
Pacella	Shannon M.	SMP	Manager	1/26/2007	Meeting with D. Huffman to discuss possible strategies for substantively testing SAP app controls.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	1/26/2007	Met with M. Stille to answer questions re: remediation testing procedures	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	1/26/2007	Meeting with M. Harris, S. Parakh (PwC), D.Steis, D. Huffman to discuss Management's status on performing substantive procedures around SAP application controls.	1.1	\$330	\$363	A2
Stille	Mark Jacob	MJS	Senior	1/26/2007	Documentation and analysis of Unix OS files for Workstream testing.	1.1	\$250	\$275	A2
Pacella	Shannon M.	SMP	Manager	1/28/2007	Prepared meeting materials for meeting with IT SOX PMO to discuss deficiency re-testing and final evaluations.	1.5	\$330	\$495	A2
Huffman	Derek T.	DTH	Senior	1/29/2007	Discussion with J. Sadaghiyani, S. Pacella, D. Steis, and S. Parakh related to additional procedures required due to testing exceptions noted.	1.4	\$275	\$385	A2
Pacella	Shannon M.	SMP	Manager	1/29/2007	Prepare meeting materials for meeting with J. Piazza, M. Harris, B. Garvey, A. Tanner, K. Cash to discuss Management's remediation testing status.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	1/29/2007	Meeting with S.Parakh, D.Steis and D. Huffman to discuss the status of the SAP application control substantive procedures.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	1/29/2007	Attend IT SOX PMO status meeting to discuss IT remediation status. Attendees: J. Piazza, M. Harris, B. Garvey, A. Tanner and K. Cash.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/29/2007	Met with M. Stille to discuss questions on completing remediation testing procedures.	2.8	\$330	\$924	A2
Peterson	Christopher A.	CAP	Manager	1/29/2007	Draft Hyperion ITGC effectiveness memo: organization and evidence round up.	1.4	\$330	\$462	A2
Simpson	Jamie	JS	Senior Manager	1/29/2007	Discuss CCID SAP remediation testing with S. Pacella.	0.3	\$470	\$141	A2
Stille	Mark Jacob	MJS	Senior	1/29/2007	Testing and documentation of Workstream application processes (walkthroughs, change control, access administration, operations testing).	2.6	\$250	\$650	A2
Pacella	Shannon M.	SMP	Manager	1/30/2007	Met with J. Simpson to discuss alternative substantive procedures for testing SAP application controls.	1.3	\$330	\$429	A2
Pacella	Shannon M.	SMP	Manager	1/30/2007	Met with M. Stille to discuss questions on completing remediation testing procedures.	1.8	\$330	\$594	A2
Peterson	Christopher A.	CAP	Manager	1/30/2007	Draft Hyperion ITGC effectiveness memo. section: summary of controls tested by E&Y and IA - due to deficiencies noted.	2.3	\$330	\$759	A2
Peterson	Christopher A.	CAP	Manager	1/30/2007	Ensure compensating controls were tested for Hyperion security deficiencies using IA remediation testing.	2.3	\$330	\$759	A2
Simpson	Jamie	JS	Senior Manager	1/30/2007	Discussion with S. Sheckell and S. Pacella regarding CCID SAP remediation testing.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/30/2007	Meeting with S. Pacella regarding TSRS remediation testing.	1.8	\$470	\$846	A2
Stille	Mark Jacob	MJS	Senior	1/30/2007	Testing and follow-up with T. Goergens of change control process and password parameters related to Unix O/S (Workstream).	1.4	\$250	\$350	A2
Stille	Mark Jacob	MJS	Senior	1/30/2007	Testing of substantive procedures for the change control process for the Workstream application.	1.8	\$250	\$450	A2
Stille	Mark Jacob	MJS	Senior	1/30/2007	Testing and follow-up with C. McDaniel for terminations within the Workstream application and O/S.	2.2	\$250	\$550	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	1/30/2007	Testing and documentation of Workstream application processes (walkthroughs, change control, access administration, operations testing).	2.8	\$250	\$700	A2
Pacella	Shannon M.	SMP	Manager	1/31/2007	Met with M. Stille to discuss questions on completing remediation testing procedures.	2.5	\$330	\$825	A2
Pacella	Shannon M.	SMP	Manager	1/31/2007	Reviewed final conclusions on PMO identified deficiencies to determine if remediation testing supports final conclusion.	3.5	\$330	\$1,155	A2
Peterson	Christopher A.	CAP	Manager	1/31/2007	Meet with M. Boehm to receive Hyperion application control testing update. Additional testing needed because deficiencies were found.	1.1	\$330	\$363	A2
Peterson	Christopher A.	CAP	Manager	1/31/2007	Draft Hyperion ITGC effectiveness memo. section: summary of compensating controls and related procedures. Memo needed to summarize additional procedures performed due to deficiencies noted.	2.4	\$330	\$792	A2
Stille	Mark Jacob	MJS	Senior	1/31/2007	Review of responses to review comments provided to PwC related to the testing of the Treasury applications.	0.7	\$250	\$175	A2
Stille	Mark Jacob	MJS	Senior	1/31/2007	Testing and follow-up with T. Goergens of change control process and password parameters related to Unix O/S (Workstream).	2.4	\$250	\$600	A2
Stille	Mark Jacob	MJS	Senior	1/31/2007	Testing and documentation of Workstream application processes (walkthroughs, change control, access administration, operations testing).	4.6	\$250	\$1,150	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Call with M. Harris to discuss Management's status on responding to E&Y questions as to the final status of the IT deficiencies.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Consolidated deficiencies from international teams into the corporate SOCD.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Meeting with A. Bianco to discuss the remediation of the Significant deficiency for segregation of duties.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Call with A. Bianco, B. Prueter and M. Harris to discuss Steering's remediation of the SOD prevent process.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Reviewed Management's feedback on the status of their remediation efforts/testing for IT.	0.9	\$330	\$297	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/1/2007	Met with M. Stille to discuss questions on completing remediation testing procedures.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	2/1/2007	Reviewed final conclusions on PMO identified deficiencies to determine if remediation testing supports final conclusion.	2.5	\$330	\$825	A2
Peterson	Christopher A.	CAP	Manager	2/1/2007	Add Hyperion remediation evidence to AWS	0.7	\$330	\$231	A2
Peterson	Christopher A.	CAP	Manager	2/1/2007	Ensure compensating controls were tested for Hyperion IT Operations/backups deficiencies using IA remediation testing.	1.9	\$330	\$627	A2
Stille	Mark Jacob	MJS	Senior	2/1/2007	Review of Steering Mainframe user listing to identify users assigned more than one ID and profile. Information was to be used by Management to follow-up on a deficiency noted by E&Y.	0.4	\$250	\$100	A2
Stille	Mark Jacob	MJS	Senior	2/1/2007	Discussion regarding issues to be included on SOCD with S. Pacella.	0.6	\$250	\$150	A2
Stille	Mark Jacob	MJS	Senior	2/1/2007	Discussion regarding Administrator/ Super Users in Workstream application with S. Pacella.	0.4	\$250	\$100	A2
Stille	Mark Jacob	MJS	Senior	2/1/2007	Follow-up with D. Keene regarding Administrator/Super Users in Workstream application.	0.4	\$250	\$100	A2
Stille	Mark Jacob	MJS	Senior	2/1/2007	Updating of SOCD to include key control #'s in description and addition of Workstream, Integra-T, and IT2 issues.	7.7	\$250	\$1,925	A2
Pacella	Shannon M.	SMP	Manager	2/2/2007	Reviewed final conclusions on PMO identified deficiencies to determine if remediation testing supports final conclusion.	7.0	\$330	\$2,310	A2
Peterson	Christopher A.	CAP	Manager	2/2/2007	Meet with C. Adams and R. Smithson to discuss Financial Systems Testing performed in November. Meeting was needed because deficiencies were noted in our testing and additional procedures needed to be performed.	1.6	\$330	\$528	A2
Peterson	Christopher A.	CAP	Manager	2/2/2007	Meet with C. Adams and R. Smithson to discuss Financial Systems Testing performed in November. Meeting was needed because deficiencies were noted in our testing and additional procedures needed to be performed.	2.1	\$330	\$693	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Peterson	Christopher A.	CAP	Manager	2/2/2007	Ensure compensating controls were tested for Hyperion configuration changes using Financial Systems testing provided by C. Adams. Procedure was performed due to deficiencies noted in Hyperion ITGC testing	2.2	\$330	\$726	A2
Simpson	Jamie	JS	Senior Manager	2/2/2007	Conf. call with S. Pacella, A. Tanner, S. Sheckell and K. Asher to discuss CCID deficiencies on SAP and remediation testing approach.	0.7	\$470	\$329	A2
Stille	Mark Jacob	MJS	Senior	2/2/2007	Updating of Hyperion Access testing to include an additional task and review of Hyperion conclusions summary.	0.8	\$250	\$200	A2
Stille	Mark Jacob	MJS	Senior	2/2/2007	Testing of substantive procedures for the change control process for the Workstream application.	0.9	\$250	\$225	A2
Stille	Mark Jacob	MJS	Senior	2/2/2007	Testing and documentation of Workstream application processes (walkthroughs, change control, access administration, operations testing).	3.6	\$250	\$900	A2
A2 IT Remediation Project Total:						<u>259.9</u>		<u>\$80,222</u>	
Saginaw Carve-Out Audit									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Discussion with G. Imberger regarding carve-out audit specific components/considerations of draft PIE agenda.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Review of carve-out audit specific components/considerations of draft PIE agenda.	0.3	\$470	\$141	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Discussion with J. Perkins, S. Daniels, and KPMG representatives to discuss E&Y observations related to first draft of 2005 audited financial statements.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	1/4/2007	Evaluate the status of work on the carve out specific opening balance procedures and add to agenda for the post interim event for Saginaw.	0.9	\$470	\$423	A2
Chamorro	Destiny D.	DDC	Staff	1/5/2007	Steering-Updated interoffice instructions upon M. Hatzfeld's review and comments.	1.4	\$220	\$308	A2
Imberger	Guido	GI	Senior Manager	1/5/2007	Review budget and prepare estimate to complete, Saginaw Carve out audit.	1.7	\$470	\$799	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/5/2007	Prepare information for the post interim event Saginaw Division but just carve out related components.	2.3	\$470	\$1,081	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2007	Review of Saginaw International audit instructions, and revisions.	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	1/6/2007	Finalize attachments send to international locations in scope for the Saginaw Carve out audit.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	1/6/2007	Preparation of information for the Post interim event.	2.5	\$470	\$1,175	A2
Chamarro	Destiny D.	DDC	Staff	1/8/2007	Steering-Discussed with S. Craig worksteps performed relating to opening balances.	0.4	\$220	\$88	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/8/2007	PIE meeting with S. Sheckell, J. Henning - Steering	2.4	\$470	\$1,128	A2
Henning	Jeffrey M.	JMH	Partner	1/8/2007	Review status of interim audit effort on carve out and discussions with team concerning timing of standalone reporting procedures and audit procedures.	0.8	\$575	\$460	A2
Imberger	Guido	GI	Senior Manager	1/8/2007	Attend post interim event for the audit of Saginaw (carve out audit portion).	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/8/2007	Finalize international audit instruction Saginaw Carve out audit.	0.5	\$470	\$235	A2
Imberger	Guido	GI	Senior Manager	1/8/2007	Prepare brief overview regarding the pushed downs from corporate to the carve out financials at Saginaw for S. Sheckell and J. Henning.	1.3	\$470	\$611	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/9/2007	Discussion with J. Perkins (AFD) relative to preliminary scoping of KPMG CJV work.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	1/9/2007	Saginaw - Review workpapers related to book to physical inventory difference and related SOPA.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/11/2007	Call with J. Perkins and S. Daniels (re. weekly Steering carve-out audit update and M&A debrief session)	1.1	\$470	\$517	A2
Marold	Erick W.	EWM	Senior	1/12/2007	Saginaw - Discussion regarding HSS inventory and impact of excess inventory.	0.8	\$275	\$220	A2
Imberger	Guido	GI	Senior Manager	1/15/2007	Review Carve out international scoping workpapers for Partners review.	0.9	\$470	\$423	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/16/2007	Discussion with P. Kahn (KPMG), J. Perkins and R. Marcola related to E&Y expectations related to the presentation of the 2006 carve-out financial statements of Steering:	2.3	\$470	\$1,081	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/16/2007	Discussion with P. Kahn (KPMG), and his team on the methodology to be employed to estimate the Steering portion of the Delphi Corporate incurred but not reported reserve	2.1	\$470	\$987	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/16/2007	Discussion with P. Kahn (KPMG), J. Perkins and R. Marcola related to E&Y's review of the content of the current footnote disclosures included in the carve-out financial statements	2.9	\$470	\$1,363	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/16/2007	Discussion with P. Kahn (KPMG), J. Perkins and R. Marcola related to E&Y's review of the content of the basic financial statements included in the balance sheet, income statement and statement of equity, and compliance with non-public U.S. GAAP	1.2	\$470	\$564	A2
Henning	Jeffrey M.	JMH	Partner	1/16/2007	Discussion of comments on carve out financial statements with KPMG and Delphi management	1.4	\$575	\$805	A2
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - Discussion with L. Briggs regarding inventory questions related to non productive inventory counts.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - Discuss inventory work papers with J. Henning.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review information received on Excess and Obsolescence Reserve on non productive inventory.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	1/17/2007	Scoping of international work regarding the Lingyun Joint Venture and audit work to be performed there for carve out purposes.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Initiate confirmation from HSS (indirect material manager) for NPI.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Review and discuss with D. Houston the inventory roll forward provided to us.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Review Excess and Obsolescence Reserve fo Non productive inventory as of 12/31/2006.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Begin to document the Non productive inventory process.	1.6	\$470	\$752	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Discuss the process related to non productive inventory and the HSS/CDC implications with S. Avery.	2.8	\$470	\$1,316	A2
Henning	Jeffrey M.	JMH	Partner	1/19/2007	Conf. Call with M. Hatzfeld re: Saginaw carve out financial reporting matters	1.1	\$575	\$633	A2
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discuss with L. Briggs regarding test counts to be done at the CDC.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Prepare a breakdown for NPI at Saginaw and Athens.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - discussion with D. Huston and B. Kilmore regarding the presentation of inventory roll forward.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Provide received information on NPI and status of work to M. Hatzfeld.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discussion with M. Campbell (Athens location of Saginaw) regarding NPI process and the agreements made between atens and NPI management service provider (Martin).	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	1/20/2007	Saginaw - Prepare a memorandum on non productive inventory.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/20/2007	Discussion regarding audit approach related to 25 payroll transaction testing for carve out audit purposes.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/20/2007	Draft Rep letter for international E&Y teams who perform audits for the carve out.	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	1/21/2007	Redraft the international audit instructions to be send out to China.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/21/2007	Document audit topics to be followed up in particular for carve out purposes.	0.9	\$470	\$423	A2
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Completed audit worksteps relating to non productive inventory.	1.3	\$220	\$286	A2
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - discussion with B. Kilgore, D. Housatan and L. Briggs regarding necessary information regarding inventory roll forward request.	1.5	\$470	\$705	A2
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Review of information received for Non Productive (NPI) inventory at Saginaw including documentation.	2.7	\$470	\$1,269	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/23/2007	Discussions with KPMG (P. Kahn) relative to 2005 draft financial statement content and approach for CJV 2006 process.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/23/2007	Discussion with J. Perkins relative to international scoping for carve-out audit.	1.2	\$470	\$564	A2
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - perform analytical procedures on NPI and select a sample to test with sample counts at the CDC Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Prepare breakdown of NPI inventory in portions held at respective locations.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Review Excess and Obsolescence Reserve for Non Productive Inventory.	1.7	\$470	\$799	A2
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering- Meet with D. Huston to discuss non productive inventory.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Discussion with J. Henning, G. Imberger, M. Hatzfeld and D. Chamarro discussing non productive inventory and the excess and obsolescence reserve calculation.	2.3	\$220	\$506	A2
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Documenting of Inventory completed at the HSS Warehouse	0.8	\$140	\$112	A2
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Perform inventory test count at HSS Warehouse in Saginaw	3.4	\$140	\$476	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/24/2007	Incremental procedures performed on tooling, non-productive inventory reserves and WIP costing due to lower carve-out audit scopes.	5.6	\$470	\$2,632	A2
Henning	Jeffrey M.	JMH	Partner	1/24/2007	Meeting with D. Knill, J. Perkins and R. Jok re: steering carve out audit status and timetable	1.0	\$575	\$575	A2
Asher	Kevin F.	KFA	Partner	1/25/2007	Review of carve out audit and accounting related risk	4.7	\$770	\$3,619	A2
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering- Meet with D. Huston to discuss non productive inventory.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Completed audit worksteps relating to non productive inventory.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Discussion with J. Henning, G. Imberger, M. Hatzfeld and D. Chamarro discussing non productive inventory and the excess and obsolescence reserve calculation.	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Documenting of Inventory completed at the HSS Warehouse	1.8	\$140	\$252	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2007	Meeting with J. Perkins to discuss carve-out audit approach related to cashflow statement presentation, net parent investment.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2007	Correspondence with L. Briggs and S. Avery regarding incremental procedures related to non-productive inventory account balances and Steering division reserv setting processes.	1.7	\$470	\$799	A2
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Meeting with M. Hatzfeld and J. Perkins to review specific matters relative to the Carve out financial statements around cash flow statement presentation	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Test procedures relative to non productive inventory at carve out level.	0.9	\$575	\$518	A2
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Discussion with J. Perkins regarding Test procedures relative to non productive inventory at carve out level.	0.6	\$575	\$345	A2
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Tie out of non productive inventory workpapers to general ledger and other supporting documents.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Team discussion regarding Excess and Obsolescence reserve in non productive inventory.	3.4	\$470	\$1,598	A2
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Meet with D. Huston to discuss E&O reserve.	0.6	\$220	\$132	A2
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - discussions held with B. Kilgore on swing in non productive inventory in Athens.	0.6	\$470	\$282	A2
Chamarro	Destiny D.	DDC	Staff	1/27/2007	Steering-Performed year end audit procedures relating Warranty Reserves. (Additional Work performed due to Carve Out).	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/27/2007	Steering-Reviewed FAS 5 Summary. (Additional Work performed due to Carve Out).	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	1/27/2007	Steering-Performed year end audit procedures relating Inventory. (Additional Work performed due to Carve Out).	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	1/27/2007	Steering-Team update meeting with G. Imberger, K. Tau, S. Craig and D. Chamarro	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	1/27/2007	Steering-Performed work relating to Liabilities Subject to Compromise. (Additional Work performed due to Carve Out).	1.7	\$220	\$374	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	1/27/2007	Steering-Performed year end audit procedures relating to Accrued Liabilities. (Additional Work due to Carve Out).	1.9	\$220	\$418	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Year End testing of Investments	0.3	\$140	\$42	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Prepared list of Open Items for the Saginaw Team	0.4	\$140	\$56	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Year End testing of Prepaid Expenses	0.4	\$140	\$56	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Year End testing of In-transit Inventory	0.6	\$140	\$84	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Saginaw Team Update Meeting	1.4	\$140	\$196	A2
Craig	Tashawna N.	TNC	Staff	1/27/2007	Year End testing of Fixed Assets	2.1	\$140	\$294	A2
Imberger	Guido	GI	Senior Manager	1/27/2007	Additional audit wok necessary due to lower materiality for carve out audit, here identification of potential additional control deficiencies	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/27/2007	Additional audit wok necessary due to lower materiality for carve out audit, here review of list of critical reports to be tested by PwC.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	1/27/2007	Additional audit work necessary due to lower materiality for carve out audit, here prepare open item list (information to be obtained and work to be performed).	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	1/27/2007	Team update meeting - additional audit work necessary due to lower materiality for carve out audit.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	1/27/2007	Team review of IT Technology Summary for IT applications audited by TSRS - additional audit work necessary due to lower materiality for carve out audit.	1.9	\$470	\$893	A2
Tau	King-Sze	KST	Senior	1/27/2007	Creating and updating a master PBC list related to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/27/2007	Discussion with G. Imberger regarding JE testing - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/27/2007	Discussion with S. Craig regarding repair and maintenance expense testing - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/27/2007	Working on employee cost analysis - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/27/2007	Review workpapers - additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/27/2007	Review inventory in transit workpapers.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	1/27/2007	Team Update Meeting regarding carve out	1.4	\$275	\$385	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chammaro	Destiny D.	DDC	Staff	1/28/2007	Steering-Performed year end audit procedures relating Inventory. (Additional Work performed due to Carve Out).	2.1	\$220	\$462	A2
Imberger	Guido	GI	Senior Manager	1/28/2007	Review received information for Income Statement changes Q4 2006 vs. Q4 2005 - additional audit work necessary due to lower materiality for carve out audit.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	1/28/2007	Review and revise the follow-up client assist list to be provided to Saginaw - additional audit work necessary due to lower materiality for carve out audit.	1.3	\$470	\$611	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Meeting with D. Huston and V. Zolinski to discuss Work in Process cost build up testing.(Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Team Update Meeting.(Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed work relating to Liabilities Subject to Compromise. (Additional Work performed due to Carve Out).	0.6	\$220	\$132	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Travel time roundtrip to Saginaw, MI from Lake Orion, MI to perform year end audit procedures. (additional work due to Carve out).	0.7	*\$110	\$77	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed year end audit procedures relating Inventory. (Additional Work performed due to Carve Out).	0.7	\$220	\$154	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Meeting V. Zolinski to discuss Work in Process support provided by client.(Additional Work due to Carve Out)	0.8	\$220	\$176	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed year end audit procedures relating to Accrued Liabilities. (Additional Work due to Carve Out).	0.8	\$220	\$176	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed year end audit procedures relating to Warranty reserve. (additional work due to Carve out).	0.8	\$220	\$176	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Finalized lead sheets for Accounts receivable, Inventory and Accruals. (additional work due to Carve out).	1.1	\$220	\$242	A2
Chammaro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed procedures relating to non productive inventory.	1.1	\$220	\$242	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed year end procedures relating to the accrued liabilities. (additional work due to Carve out).	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	1/29/2007	Steering-Performed procedures relating to the confirmation of consigned inventory.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	1/29/2007	Steering-Discussed Consigned inventory procedures with D. Huston, S. Hatch, and M. Yeska.	2.3	\$220	\$506	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Discussion with D. Chamarro regarding MSBT - additional work necessary due to lower materiality level for carve out Saginaw.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Discussion with D. Chamarro regarding contingencies (FAS 5) - additional work necessary due to lower materiality level for carve out Saginaw.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Discussion with D. Chamarro regarding property taxes - additional work necessary due to lower materiality level for carve out Saginaw.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Reconciliation of imbalance report Hyperion and DGL ledger account regarding intercompany - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Inventory and revenue related reports/controls additional work necessary due to lower materiality level for carve out Saginaw.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Related to IT Technology Summary under carve out aspects, NPI inventory system - additional work necessary due to lower materiality level for carve out Saginaw.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Discussion with PwC regarding test performed on critical reports used by Management to post significant non-routine journal entries - additional work necessary due to lower materiality level for carve out Saginaw.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Discussion with D. Houston and other Delphi Steering employees regarding consignment inventory - additional work necessary due to lower materiality level for carve out Saginaw.	1.3	\$470	\$611	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/29/2007	Review analytical review provided by Company - additional work necessary due to lower materiality level for carve out Saginaw.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Update open items for carve out audit - additional work necessary due to lower materiality level for carve out Saginaw.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	1/29/2007	Intercompany reconciliation process - additional work necessary due to lower materiality level for carve out Saginaw.	1.7	\$470	\$799	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with D. Benway regarding inventory in-transit - additional work due to carve out.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with B. Krauseneck regarding PBC list - additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with G. Imberger regarding Q4 Balance Sheet and Income Statement Analysis - additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with L. Irrer regarding accounts payables - additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with B. Krauseneck and the team regarding PBC list - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with P. O'Bee regarding tooling open items - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/29/2007	JE testing - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with S. Craig regarding her status and answering questions - additional work due to carve out.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with B. Krauseneck and L. Bourassa regarding testing 10 customer contracts - additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with D. Chamarro, G. Imberger, and the Inventory Team from Delphi Saginaw regarding Consigned inventory - additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/29/2007	Discussion with PwC regarding round 3 tooling testing additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/29/2007	Reviewing PwC round 3 tooling testing - additional work due to carve out.	1.2	\$275	\$330	A2
Tau	King-Sze	KST	Senior	1/29/2007	Worked on accounts payable accounts additional work due to carve out.	1.2	\$275	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	1/29/2007	Reviewing customer P.Os for revenue recognition testing - additional work due to carve out.	1.3	\$275	\$358	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Team Update Meeting.(Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Discussed control deficiencies with G. Imberger and PwC.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Performed year end audit procedures relating Warranty Reserves. (Additional Work performed due to Carve Out).	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Reviewed FAS 5 Summary. (Additional Work performed due to Carve Out).	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Performed year end audit procedures relating to Accrued Liabilities. (Additional Work due to Carve Out).	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Performed year end procedures relating to the accrued liabilities. (additional work due to Carve out).	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Performed year end audit procedures relating Inventory. (Additional Work performed due to Carve Out).	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Discussed with G. Imberger FAS 5, Accrued Liabilities, and Gross Margin Analysis.(Additional Work due to Carve Out)	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Meeting with D. Huston and V. Zolinski to discuss Work in Process cost build up testing.(Additional Work due to Carve Out)	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Created memo for procedures performed by client for consigned inventory. (additional work due to Carve out).	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	1/30/2007	Steering-Reviewed PwC control testing.	2.8	\$220	\$616	A2
Henning	Jeffrey M.	JMH	Partner	1/30/2007	Review of inventory testing relative to the carve out audit	0.9	\$575	\$518	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	PwC discussion regarding revenue control - additional work necessary due to lower materiality level for carve out Saginaw.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Document Companies procedure on reviewing reconciling items AP - additional work necessary due to lower materiality level for carve out Saginaw.	0.3	\$470	\$141	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/30/2007	WIP testing at Saginaw - additional work necessary due to lower materiality level for carve out Saginaw.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Document management assessment regarding amortization of Tooling - additional work necessary due to lower materiality level for carve out Saginaw.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Review FAS 5 report to identify new legal contingencies - additional work necessary due to lower materiality level for carve out Saginaw.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Review of General Journal entries to test - additional work necessary due to lower materiality level for carve out Saginaw.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Review of investment workpaper's - additional work necessary due to lower materiality level for carve out Saginaw.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Discussion with J. Henning regarding WIP testing .Additional work necessary due to lower materiality level for carve out Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Discussion with L. Briggs and L. Irrer regarding status of open items - additional work necessary due to lower materiality level for carve out Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Reconcile detail Hyperion AP and AR, both IC to DGL additional work necessary due to lower materiality level for carve out Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Tooling amortization related - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Discussion with T. Gaery regarding OAR Q4 2006 vs. Q4 2005 - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Status meeting with J. Perkins at Saginaw - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Preparation of status to be discussed with AFD - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/30/2007	Discussion with D. Chamarro WIP testing and audit procedure s to be performed - additional work necessary due to lower materiality level for carve out Saginaw.	0.8	\$470	\$376	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Obtain information on other income./other expense accounts - additional work necessary due to lower materiality level for carve out Saginaw.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Discussion with A. Gilda regarding foreign exchange transactions - additional work necessary due to lower materiality level for carve out Saginaw.	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	1/30/2007	Review of analytical analysis received on SD Balance Sheet and Income Statement - additional work necessary due to lower materiality level for carve out Saginaw.	1.8	\$470	\$846	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with. D. Benway regarding documents received from I/C inventory in-transit testing - additional work due to carve out.	0.1	\$275	\$28	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with L. Irrer regarding testing JE's - additional work due to carve out.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with G. Imberger and P. O'Bee regarding tooling amortization - additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with L. Irrer regarding accounts payable reconciliations - additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with J. Keberlein regarding additional payroll testing requested documents - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/30/2007	Discussion with D. Huston and S. Lubben regarding obtaining HSS invoices.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/30/2007	Reviewing customer P.Os for revenue recognition testing- additional work due to carve out.	1.1	\$275	\$303	A2
Tau	King-Sze	KST	Senior	1/30/2007	Working on accounts payable documentation and fluctuation analysis - additional work due to carve out.	1.7	\$275	\$468	A2
Tau	King-Sze	KST	Senior	1/30/2007	JE testing - additional work due to carve out.	2.1	\$275	\$578	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	1/30/2007	Working on I/C documentation - additional work due to carve out.	2.1	\$275	\$578	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Team Update Meeting.(Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Performed inventory composition analysis relating to work in process invenotry. Additional Work due to Carve Out)	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Discussed control deficiencies with G. Imberger and PwC.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Travel time roundtrip to Saginaw, MI from Lake Orion, MI to perform year end audit procedures. (additional work due to Carve out).	0.7	*\$110	\$77	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Performed year end audit procedures relating to Accrued Liabilities. (Additional Work due to Carve Out).	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Reviewed PwC control testing.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Completed Non Productive Inventory reconciliation. (Additional Work due to Carve Out)	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Meeting G. Imberger, D. Huston, S. Hatch to discuss Work in Process inventory audit procedures relating to Annual Physical Inventory data.(Additional Work due to Carve Out)	1.3	\$220	\$286	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-developed Work in Process audit procedures.(Additional Work due to Carve Out)	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	1/31/2007	Steering-Meeting V. Zolinski to discuss Work in Process support provided by client.(Additional Work due to Carve Out)	2.1	\$220	\$462	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	Intercompany profit elimination - additional work necessary due to lower materiality level for carve out Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	status review of work open - additional work necessary due to lower materiality level for carve out Saginaw.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	How to address NPI testing of movements - Additional work necessary due to lower materiality level for carve out Saginaw.	0.8	\$470	\$376	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/31/2007	Intercompany accounts - additional work necessary due to lower materiality level for carve out Saginaw.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	preparation for and status meeting with J. Perkins (AFD Saginaw) additional work necessary due to lower materiality level for carve out Saginaw.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	Discussion with R. Marcola, K. Mecquire about managements analysis of Income Statement Steering North America - additional work necessary due to lower materiality level for carve out Saginaw.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	Discussion with. D. Chamarro, D. Houstaoon, about work in progress testing - additional work necessary due to lower materiality level for carve out Saginaw.	1.7	\$470	\$799	A2
Imberger	Guido	GI	Senior Manager	1/31/2007	Discussion Company and PwC regarding control deficiencies - additional work necessary due to lower materiality level for carve out Saginaw.	2.3	\$470	\$1,081	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with P. O'Bee regarding repair and maintenance expense testing - additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with D. Chamarro regarding WIP inventory additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with L. Briggs regarding revenue recognition testing in relates to terms and title transfers on customer P.O.s - additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with L. Irrer regarding testing JE's - additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with C. regarding an invoice received for revenue recognition testing - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with T. Pope regarding accrued payables - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/31/2007	Working on tying inventory in-transit entry to intercompany - additional work due to carve out.	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with J. Keberlein regarding additional payroll testing requested documents - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/31/2007	Discussion with T. Pope and G. Imberger regarding cos per employee analysis and manufacturing expense - additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/31/2007	Working on accrued payables - additional work due to carve out.	0.9	\$275	\$248	A2
Tau	King-Sze	KST	Senior	1/31/2007	Working on JE testing - additional work due to carve out.	3.3	\$275	\$908	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Discussed with K. Tau and G. Imberger Allie Gross profit analysis. (Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Discussed with K. Tau non productive inventory reconciliation. (Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Requested Accounts Receivable Aging report by invoice.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Team Update Meeting. (Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Discussed with M. Hatzfeld and G. Imberger the status of work in process inventory testing. (Additional Work due to Carve Out)	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Reviewed physical inventory test counts to performed to incorporate into work in process testing. (Additional Work due to Carve Out)	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Reviewed work in process inventory testing documentation provided by client to select sample. (Additional Work due to Carve Out)	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Update discussion with M. Hatzfeld relating Tooling, Non Productive Inventory, and Work in Process. (Additional Work due to Carve Out)	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Discussed with D. Huston about work in process move order points inventory testing. (Additional Work due to Carve Out)	0.8	\$220	\$176	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Completed work in process cost build up testing.Additional Work due to Carve Out)	2.9	\$220	\$638	A2
Chamarro	Destiny D.	DDC	Staff	2/1/2007	Steering-Created Test of Control Remediation summary memo.	3.4	\$220	\$748	A2
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Review of non productive inventory approach	0.6	\$575	\$345	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	Preparation for conference call on Steering Division conference all on Balance Sheet Analysis - additional work necessary due to lower materiality level for carve out Saginaw..	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	Review intercompany workpapers - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	status call with Delphi Steering - additional work necessary due to lower materiality level for carve out Saginaw.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	Discussion with PwC regarding their stest on critical controls - additional work necessary due to lower materiality level for carve out Saginaw.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	review other income and expense accounts - additional work necessary due to lower materiality level for carve out Saginaw.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	2/1/2007	Data Analysis of non productive inventory - additional work necessary due to lower materiality level for carve out Saginaw.	3.2	\$470	\$1,504	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with L. Irrer regarding an invoice received for inventory in-transit testing - additional work due to carve out.	0.1	\$275	\$28	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with D. Chamarro regarding WIP inventory additional work due to carve out.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with G. Imberger regarding JE testing - additional work due to carve out.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with L. Briggs regarding revenue recognitio testing in relates to terms and title transfers on customer P.O.s. - Additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with B. Krauseneck regarding PBC list - additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with G. Imberger and D. Chamarro regarding status update - additional work due to carve out.	0.4	\$275	\$110	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	2/1/2007	Working on accrued payables - Additional work due to carve out.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with D. Chamarro regarding round 2 control testing documentation.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with G. Imberger regarding NPI price testing - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/1/2007	JE testing - Additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/1/2007	Discussion with G. Imberger regarding intercompany profit elimination - additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/1/2007	Documenting tooling workpapers - additional work due to carve out.	1.4	\$275	\$385	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering- Discussion with D. Huston, L. Briggs and G. Imberger Work in Process inventory testing. (Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering-Team Update Meeting.(Additional Work due to Carve Out)	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering-Reviewed work in process inventory testing documentation provided by client to select sample. (Additional Work due to Carve Out)	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering- Discussion with G. Imberger Work in Process inventory testing worksteps. (Additional Work due to Carve Out)	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering- Performed employee cost test. (Additional Work due to Carve Out)	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering-Created Test of Control Remediation summary memo.	2.4	\$220	\$528	A2
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Steering- Performed year end audit procedures relating to Non Productive inventory price test. (Additional Work due to Carve Out)	2.8	\$220	\$616	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Warranty accrual - additional work required for carve out Saginaw purposes.	0.3	\$470	\$141	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Discussion with R. Marcola regarding analytical review of Steering Division - additional audit work required due to carve out purposes.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Status call with J. Perkins - additional audit work required due to carve out purposes.	0.6	\$470	\$282	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	2/2/2007	Test of work in progress - additional work required work for Saginaw carve out purposes.	0.7	\$470	\$329	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Discussion with L. Briggs and D. Huston regarding NPI WIP and pricing Reserve - additional audit work required due to carve out purposes.	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Discussion with PwC regarding critical HSS aging report to test by them Saginaw - additional audit work required due to carve out purposes.	2.1	\$470	\$987	A2
Imberger	Guido	GI	Senior Manager	2/2/2007	Prepare a work program to test aging HSS / movement for E&O reserve on NPI purposes - additional audit work required due to carve out purposes.	2.6	\$470	\$1,222	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with D. Chamarro regarding WIP inventory additional work due to carve out.	0.1	\$275	\$28	A2
Tau	King-Sze	KST	Senior	2/2/2007	Correspondence with B. Krauseneck and P. O'Bee regarding open items - additional work due to carve out.	0.1	\$275	\$28	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with G. Imberger regarding JE testing - additional work due to carve out.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	2/2/2007	Communication with J. Keberlein regarding replacement sample for payroll testing - additional work due to carve out.	0.3	\$275	\$83	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with G. Imberger regarding work still needed to be performed - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with D. Chamarro regarding procedures needed to be performed on NPI price testing - additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with D. Chamarro regarding procedures needed to be performed on payroll testing - Additional work due to carve out.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with G. Imberger and D. Chamarro regarding status update - Additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with G. Imberger and J. Town regarding tooling - Additional work due to carve out.	0.7	\$275	\$193	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	2/2/2007	Working on accrued payables - Additional work due to carve out.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	2/2/2007	Reviewing tooling documents sent by J. Town on debit balance as a rebilled in rollforward - Additional work due to carve out.	0.8	\$275	\$220	A2
Tau	King-Sze	KST	Senior	2/2/2007	Discussion with G. Imberger regarding tooling - Additional work due to carve out.	1.1	\$275	\$303	A2
A2 Saginaw Carve-Out Project Total:						276.1		\$100,532	
* Billed at 1/2 of hourly billing rate									
SAP Pre-Implementation									
Henning	Jeffrey M.	JMH	Partner	1/2/2007	'Conf. call with S. Sheckell re: SAP project and BRS involvement.	0.5	\$575	\$288	A2
Buser	Jay	JB	Manager	1/4/2007	Conference call to discuss project timeline and finalize the project workplan.	0.6	\$330	\$198	A2
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Meeting with T. Timko and J. Riedy re: SAP project.	1.6	\$575	\$920	A2
Tanner	Andrew J.	AJT	Senior Manager	1/4/2007	Review of audit committee approval presentation for Packard project	0.6	\$520	\$312	A2
Sheckell	Steven F.	SFS	Partner	1/5/2007	Discuss scope of SAP pre-implementation review	1.5	\$575	\$863	A2
Cash	Kevin L.	KLC	Partner	1/9/2007	Discussion with S. Sheckell, J. Henning, and Barry D and K. Stevers re Independence concerns re Independent program review process	1.0	\$575	\$575	A2
Henning	Jeffrey M.	JMH	Partner	1/10/2007	Conf. call to discuss nature and extent of services offering relative to IPR.	1.1	\$575	\$633	A2
Sheckell	Steven F.	SFS	Partner	1/10/2007	Packard SAP review	1.5	\$575	\$863	A2
Buser	Jay	JB	Manager	1/11/2007	Scheduling and prepping team members for the project, including review of workplan.	0.9	\$330	\$297	A2
Tanner	Andrew J.	AJT	Senior Manager	1/11/2007	Review of audit committee approval presentation for Packard project	0.4	\$520	\$208	A2
Cash	Kevin L.	KLC	Partner	1/15/2007	Independence discussions and development of Independence memo	1.1	\$575	\$633	A2
Cash	Kevin L.	KLC	Partner	1/16/2007	Independence discussions and development of Independence memo	1.3	\$575	\$748	A2
Buser	Jay	JB	Manager	1/17/2007	Development of team member responsibilities for application and process integrity phase of the project.	1.1	\$330	\$363	A2
Cash	Kevin L.	KLC	Partner	1/17/2007	Independence discussions and development of Independence memo	2.4	\$575	\$1,380	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	1/18/2007	Development of team member responsibilities for data conversion phase of the project.	1.9	\$330	\$627	A2
Cash	Kevin L.	KLC	Partner	1/18/2007	Independence discussions and development of Independence memo	1.7	\$575	\$978	A2
Polak	Matthew J.	MJP	Senior Manager	1/18/2007	Review of the project plan and governance framework.	0.6	\$520	\$312	A2
Polak	Matthew J.	MJP	Senior Manager	1/18/2007	Review of the SAP application and process integrity template.	0.7	\$520	\$364	A2
Polak	Matthew J.	MJP	Senior Manager	1/18/2007	Review of the SAP security framework.	0.6	\$520	\$312	A2
Polak	Matthew J.	MJP	Senior Manager	1/18/2007	Review of the data conversion strategy.	0.6	\$520	\$312	A2
Polak	Matthew J.	MJP	Senior Manager	1/18/2007	Review of controls surrounding the proposed interfaces.	0.7	\$520	\$364	A2
Cash	Kevin L.	KLC	Partner	1/19/2007	Independence discussions and development of Independence memo	2.1	\$575	\$1,208	A2
Buser	Jay	JB	Manager	1/22/2007	Prepare powerpoint presentation and handouts for SAP implementation project meeting with J. Riedy, C. Zerull, M.B. Cunningham, J. Dixon and members of E&Y team.	4.6	\$330	\$1,518	A2
Buser	Jay	JB	Manager	1/22/2007	Attend SAP implementation project meeting with J. Riedy, C. Zerull, M.B. Cunningham, J. Dixon and members of E&Y team.	1.4	\$330	\$462	A2
Cash	Kevin L.	KLC	Partner	1/22/2007	Conference call with Jim Riedy, Chris Zerull, Mary Beth Cunningham and John Dixon re SAP pre implementation kick off meeting	1.4	\$575	\$805	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/22/2007	SAP pre-implementation meeting with C. Zerull, J. Buser, and J. Riedy.	1.9	\$470	\$893	A2
Henning	Jeffrey M.	JMH	Partner	1/22/2007	Conf call re: Packard SAP implementation with J. Riedy, C. Zerull, J. Dixon and EY team	1.4	\$575	\$805	A2
Polak	Matthew J.	MJP	Senior Manager	1/22/2007	Review of the project plan and governance framework.	1.2	\$520	\$624	A2
Polak	Matthew J.	MJP	Senior Manager	1/22/2007	Review of the SAP application and process integrity template.	1.1	\$520	\$572	A2
Polak	Matthew J.	MJP	Senior Manager	1/22/2007	Review of the SAP security framework.	1.2	\$520	\$624	A2
Polak	Matthew J.	MJP	Senior Manager	1/22/2007	Review of the data conversion strategy.	1.2	\$520	\$624	A2
Polak	Matthew J.	MJP	Senior Manager	1/22/2007	Review of controls surrounding the proposed interfaces.	1.1	\$520	\$572	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	1/22/2007	Meeting with Packard SAP implementation team to discuss integration of control team	0.7	\$520	\$364	A2
Buser	Jay	JB	Manager	1/23/2007	Review of Delphi application control framework for process integrity assessment.	1.1	\$330	\$363	A2
Clarke	Hayley L.	HLC	Staff	1/23/2007	Review of Delphi application control framework for process integrity assessment.	2.9	\$220	\$638	A2
Clarke	Hayley L.	HLC	Staff	1/23/2007	Documentation of application controls within E&Y review template to facilitate process integrity assessment.	3.2	\$220	\$704	A2
Buser	Jay	JB	Manager	1/24/2007	Review of Delphi application control framework for process integrity assessment.	0.9	\$330	\$297	A2
Clarke	Hayley L.	HLC	Staff	1/24/2007	Review of Delphi application control framework for process integrity assessment.	3.3	\$220	\$726	A2
Clarke	Hayley L.	HLC	Staff	1/24/2007	Documentation of application controls within E&Y review template to facilitate process integrity assessment.	3.6	\$220	\$792	A2
Clarke	Hayley L.	HLC	Staff	1/25/2007	Review of Delphi application control framework for process integrity assessment.	3.2	\$220	\$704	A2
Clarke	Hayley L.	HLC	Staff	1/26/2007	Documentation of application controls within E&Y review template to facilitate process integrity assessment.	3.8	\$220	\$836	A2
Asher	Kevin F.	KFA	Partner	1/27/2007	Technical review of the independence memo regarding the SAP project	1.3	\$770	\$1,001	A2
Buser	Jay	JB	Manager	1/29/2007	Review of Delphi application control framework for process integrity assessment.	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	1/29/2007	Weekly E&Y conference call to discuss status of SAP-pre-implementation project (specifically data conversion and inventory information), including some prep time.	1.4	\$330	\$462	A2
Buser	Jay	JB	Manager	1/29/2007	Kick-off meeting and coordination with management (J. Dixon, R. Heidenreich, and D. Mote)	2.9	\$330	\$957	A2
Clarke	Hayley L.	HLC	Staff	1/29/2007	Meet with J. Dixon, R. Heidenreich, and D. Mote for kickoff meeting.	0.4	\$220	\$88	A2
Clarke	Hayley L.	HLC	Staff	1/29/2007	Review data conversion testing materials provided by J. Dixon	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	1/29/2007	Coordinate meetings with business process owners for data conversion review.	0.6	\$220	\$132	A2
Clarke	Hayley L.	HLC	Staff	1/29/2007	Attend meeting to understand application controls	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/29/2007	Packard pre-implementation SAP conference call with J. Buser to discuss company go-live process for Mississippi plants (Brookhaven, Clinton) and E&Y SAI implementation procedures related to data conversion controls.	1.1	\$470	\$517	A2
Kinzly	Mark P.	MPK	Senior	1/29/2007	Met with D. Valentine to discuss critical financial Interfaces.	1.1	\$250	\$275	A2
Kinzly	Mark P.	MPK	Senior	1/29/2007	Met with S. Bratberg to discuss Sales application interfaces into SAP	0.9	\$250	\$225	A2
Kinzly	Mark P.	MPK	Senior	1/29/2007	Met with T. Ryan to discuss Inventory processes, including physical inventory process in Mississippi and inventory data conversions.	1.0	\$250	\$250	A2
Kinzly	Mark P.	MPK	Senior	1/29/2007	Met with J. Dixon to discuss Data conversion and interfaces for financial applications.	1.1	\$250	\$275	A2
Pacella	Shannon M.	SMP	Manager	1/29/2007	Meeting with J.Buser, A.Tanner, N.Miller to discuss status of Packard SAP implementation.	0.4	\$330	\$132	A2
Turpin	Glenn T.	GTT	Manager	1/29/2007	Reviewed O2C application controls for Jay & Hayley written by PwC to determine whether anything substantial was missing.	1.0	\$330	\$330	A2
Buser	Jay	JB	Manager	1/30/2007	Discussions with H. Clarke/M. Kinzly to review information received by management and to determine next follow-up steps.	2.1	\$330	\$693	A2
Clarke	Hayley L.	HLC	Staff	1/30/2007	Review data conversion testing materials sent by J. Dixon.	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	1/30/2007	Coordinate meetings with business process owners for data conversion review.	1.8	\$220	\$396	A2
Clarke	Hayley L.	HLC	Staff	1/30/2007	Request testing evidence from business process owners for data conversion work.	0.2	\$220	\$44	A2
Clarke	Hayley L.	HLC	Staff	1/30/2007	Meet with S. Pryslak to understand the Sales applications.	0.4	\$220	\$88	A2
Kinzly	Mark P.	MPK	Senior	1/30/2007	Review of output from Packard What-If Tool	2.0	\$250	\$500	A2
Kinzly	Mark P.	MPK	Senior	1/30/2007	Creation of database and queries for SAP Security Analysis	3.9	\$250	\$975	A2
Clarke	Hayley L.	HLC	Staff	1/31/2007	Request testing evidence from business process owners.	1.1	\$220	\$242	A2
Clarke	Hayley L.	HLC	Staff	1/31/2007	Meet with T. Ryan to understand Inventory applications	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	1/31/2007	Review evidence of conversion testing	1.4	\$220	\$308	A2
Clarke	Hayley L.	HLC	Staff	1/31/2007	Coordinate meetings to understand the processes for data conversion	1.3	\$220	\$286	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kinzly	Mark P.	MPK	Senior	1/31/2007	Review of Data Conversion process for Revenue, Expenditures, Inventory	5.1	\$250	\$1,275	A2
Asher	Kevin F.	KFA	Partner	2/1/2007	Review of the Packard SAP independence memo	1.1	\$770	\$847	A2
Buser	Jay	JB	Manager	2/1/2007	Attended data conversion meetings with S. Bratberg and J. Dixon.	2.0	\$330	\$660	A2
Buser	Jay	JB	Manager	2/1/2007	Prepare materials for status conference call with J. Riedy, C. Zerull, M.B. Cunningham, J. Dixon and members of E&Y team.	3.0	\$330	\$990	A2
Clarke	Hayley L.	HLC	Staff	2/1/2007	Request testing evidence from business process owners.	2.1	\$220	\$462	A2
Clarke	Hayley L.	HLC	Staff	2/1/2007	Meet with D. Panko to understand Inventory applications	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Staff	2/1/2007	Coordinate meetings to understand the processes for data conversion	1.7	\$220	\$374	A2
Clarke	Hayley L.	HLC	Staff	2/1/2007	Meet with J. Dixon to discuss interface and conversion testing process	1.6	\$220	\$352	A2
Clarke	Hayley L.	HLC	Staff	2/1/2007	Attended internal status update meeting to discuss the progress of work during the week.	0.9	\$220	\$198	A2
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Review of independence memo re: SAP services	0.8	\$575	\$460	A2
Kinzly	Mark P.	MPK	Senior	2/1/2007	Review of Packard compensating controls and SOD rules designed within the What-If security tool used by management to configure SAP access.	4.9	\$250	\$1,225	A2
Link	Sarah J.	SJL	Executive Director	2/1/2007	Independence consultation for the Packard SAP implementation project.	1.0	\$520	\$520	A2
Buser	Jay	JB	Manager	2/2/2007	Attend status conference call with J. Riedy, C. Zerull, M.B. Cunningham, J. Dixon and members of E&Y team.	1.0	\$330	\$330	A2
Clarke	Hayley L.	HLC	Staff	2/2/2007	Attend status conference call with J. Riedy, C. Zerull, M.B. Cunningham, J. Dixon and members of E&Y team.	0.5	\$220	\$110	A2
Devitt	Barry J.	BJD	Senior Manager	2/2/2007	Review of Steering committee mtg presentation and meeting minutes from meetings held throughout 2006 related to Packard SAP implementation.	8.0	\$520	\$4,160	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Packard pre-implementation SAP conference call with J. Buser to discuss company go-live process for Mississippi plants (Brookhaven, Clinton) and E&Y SAI implementation procedures related to data conversion controls.	1.0	\$470	\$470	A2
Sheckell	Steven F.	SFS	Partner	2/2/2007	SAP controls project review status with team	0.5	\$575	\$288	A2
A2 SAP Pre-Implementation Project Total:						133.4		\$48,257	
Tax - Dry Run									
Tosto	Cathy I.	CIT	Partner	1/2/2007	Dry run - follow-up with Mexico on deferred profit sharing	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	1/2/2007	Dry run - coordinate call with Germany and France	0.2	\$575	\$115	A2
Kelley	Daniel F.	DFK	Partner	1/3/2007	Dry run - prep for conference calls with client, Germany and France	0.6	\$575	\$345	A2
Kelley	Daniel F.	DFK	Partner	1/3/2007	Dry run - conference call with T. Tamer, J. Erickson, Delphi France and E&Y France to discuss consolidation and other misc issues that came out of dry run	1.1	\$575	\$633	A2
Kelley	Daniel F.	DFK	Partner	1/3/2007	Dry run - conference call with T. Tamer, J. Erickson, Delphi Germany and E&Y Germany to discuss consolidation and other issues that arose from dry run	1.3	\$575	\$748	A2
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Correspondence with international teams regarding Dry Run tax procedures.	0.6	\$470	\$282	A2
Tosto	Cathy I.	CIT	Partner	1/3/2007	Dry run - prep for conference calls with client, Germany and France	0.6	\$575	\$345	A2
Tosto	Cathy I.	CIT	Partner	1/3/2007	Dry run - conference call with T. Tamer, J. Erickson, Delphi France and E&Y France to discuss consolidation and other misc issues that came out of dry run	1.1	\$575	\$633	A2
Tosto	Cathy I.	CIT	Partner	1/3/2007	Dry run - conference call with T. Tamer, J. Erickson, Delphi Germany and E&Y Germany to discuss consolidation and other issues that arose from dry run	1.3	\$575	\$748	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Correspondence with international teams regarding Dry Run tax procedures.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Fee correspondence with foreign team regarding the tax dry run procedures.	1.3	\$470	\$611	A2
Hegelman	Julie Ann	JAH	Senior	1/13/2007	Dry Run - Prepare files for Tax Pack Dry Run	2.6	\$300	\$780	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Fee discussions with international teams regarding the Dry Run tax procedures.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Fee discussions with international teams regarding the Dry Run tax procedures.	0.8	\$470	\$376	A2
Tosto	Cathy I.	CIT	Partner	1/19/2007	Call with T. Tamer on Mexico consolidation issue.	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	1/19/2007	Follow-up with E&Y Mexico team on Mexico consolidation issue.	0.3	\$575	\$173	A2
A2 Tax - Dry Run Project Total:						13.7		\$6,743	
A2 Project Total:						1,712.1		\$597,464	
Tax - A3									
Blank	Jacob M.	JMB	Partner	1/2/2007	Call with attorneys, tax department, R. Ward, H. Tucker, and M. Ericson regarding 382(l)(5) vs. 382(l)(6).	1.6	\$750	\$1,200	A3
Ericson	Molly	ME	Manager	1/2/2007	Discussion with R. Ward and K. Hart regarding updates to 382 analysis.	0.4	\$500	\$200	A3
Ericson	Molly	ME	Manager	1/2/2007	Call with attorneys, tax department, R. Ward, H. Tucker, and J. Blank regarding 382(l)(5) vs. 382(l)(6).	1.0	\$500	\$500	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/2/2007	Create Report 2.0 record for this engagement to comply with internal E&Y quality procedures.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/2/2007	Create Report 2.0 record for this engagement to comply with internal E&Y quality procedures.	0.7	\$600	\$420	A3
Tosto	Cathy I.	CIT	Partner	1/2/2007	Follow-up with M. Lewis regarding 2006 projections	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/2/2007	Discussion with R. Ward regarding schedule for the week and open items.	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	1/2/2007	Review email from S. Gale regarding timing.	0.2	\$660	\$132	A3
Tosto	Cathy I.	CIT	Partner	1/2/2007	Correspondence with S. Gale and team regarding timing.	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	1/2/2007	Call with attorneys, tax department, R. Ward, M. Ericson, and J. Blank regarding 382(l)(5) vs. 382(l)(6).	1.0	\$680	\$680	A3
Tucker	Howard J.	HJT	Partner	1/2/2007	Analysis of impact of proposals on Sec. 382.	1.8	\$680	\$1,224	A3
Ward	Richard D.	RDW	Executive Director	1/2/2007	Analysis of impact of proposals on Sec. 382.	2.3	\$660	\$1,518	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	1/3/2007	Discussing 382 analyses with R. Ward and K. Hart.	0.3	\$500	\$150	A3
Ericson	Molly	ME	Manager	1/3/2007	Discussing 382 comparison analyses with R. Ward.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/3/2007	Edits to 382 comparison analysis.	0.7	\$500	\$350	A3
Ericson	Molly	ME	Manager	1/3/2007	Discussing 382 comparison analysis with R. Ward.	0.8	\$500	\$400	A3
Ericson	Molly	ME	Manager	1/3/2007	Preparing draft 382 comparison analysis.	3.8	\$500	\$1,900	A3
Hart	Kevin M.	KMH	Senior	1/3/2007	Prepared 4 different 382 scenarios related to Highland & Cerballoosa.	4.4	\$400	\$1,760	A3
Kelley	Daniel F.	DFK	Partner	1/3/2007	Bankruptcy tax services conference call	2.1	\$660	\$1,386	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/3/2007	Meeting with M. Lewis, Jeff & M. Rozcyki from Delph tax department to walk through estimated 2006 taxable income schedule and to discuss options for updating tax basis balance sheet.	1.9	\$600	\$1,140	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/3/2007	Discussion with C. Tosto & D. Kelley re: estimated 2006 taxable income schedule and to discuss options for updating tax basis balance sheet.	1.8	\$600	\$1,080	A3
Strehlow	Val	VPS	Senior Manager	1/3/2007	Tele conf with C. Tosto, J. McBride, and D. Krabill re: Delphi professional fees, preliminary proposed (by company) tax treatment, and technical issues	1.0	\$600	\$600	A3
Tosto	Cathy I.	CIT	Partner	1/3/2007	Debrief with J. McBride re: his meeting with M. Lewis on 2006 projected taxable income and status of forecasts	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/3/2007	Meet with S. Gale regarding NUBIL analysis	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/3/2007	Review transaction cost binder prepared by client for Jan-May 2006 costs	0.7	\$660	\$462	A3
Tosto	Cathy I.	CIT	Partner	1/3/2007	Conference call with V. Strehlow regarding bankruptcy costs	0.9	\$660	\$594	A3
Ward	Richard D.	RDW	Executive Director	1/3/2007	Work with K. Hart to update owner shift analysis.	1.9	\$660	\$1,254	A3
Ward	Richard D.	RDW	Executive Director	1/3/2007	Work with M. Ericson on 382 implication analysis.	2.6	\$660	\$1,716	A3
Ericson	Molly	ME	Manager	1/4/2007	Reviewing and discussing 382 comparison analysis with R. Ward and H. Tucker.	1.3	\$500	\$650	A3
Ericson	Molly	ME	Manager	1/4/2007	382 comparison analysis review and edits.	3.9	\$500	\$1,950	A3
Hart	Kevin M.	KMH	Senior	1/4/2007	Revisions to 382 scenarios related to Highland and Cerballoosa	2.8	\$400	\$1,120	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	1/4/2007	Coordination of call to discuss tax treatment of bankruptcy costs	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	1/4/2007	Meeting with J. Whitson and B. Sparks to discuss bankruptcy fee tax treatment	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	1/4/2007	Reviewing 382 impact of investment proposals.	2.3	\$680	\$1,564	A3
Tucker	Howard J.	HJT	Partner	1/4/2007	Reviewing and discussing 382 comparison analysis with R. Ward and M. Ericson.	1.3	\$680	\$884	A3
Ward	Richard D.	RDW	Executive Director	1/4/2007	Review alternative proposal scenarios with H. Tucker and M. Ericson.	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	1/4/2007	Work with M. Ericson on alternative proposal scenarios	1.8	\$660	\$1,188	A3
Blank	Jacob M.	JMB	Partner	1/5/2007	Call with J. Whitson, B. Sparks, S. Gale, Skadden attorneys, M. Ericson, H. Tucker, and R. Ward regarding 382 comparison analysis and its implications.	1.9	\$750	\$1,425	A3
Ericson	Molly	ME	Manager	1/5/2007	Discussion with H. Tucker, J. Blank, and R. Ward regarding 382 comparison analysis.	1.4	\$500	\$700	A3
Ericson	Molly	ME	Manager	1/5/2007	Call with J. Whitson, B. Sparks, S. Gale, Skadden attorneys, J. Blank, H. Tucker, and R. Ward regarding 382 comparison analysis and its implications.	2.1	\$500	\$1,050	A3
Tosto	Cathy I.	CIT	Partner	1/5/2007	Discussion with V. Strehlow in preparation for Monday's call with client on professional fees	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/5/2007	Prep for Monday call regarding professional fees	0.6	\$660	\$396	A3
Tucker	Howard J.	HJT	Partner	1/5/2007	Discussion with J. Blank, R. Ward, and M. Ericson regarding 382 comparison analysis.	1.4	\$680	\$952	A3
Tucker	Howard J.	HJT	Partner	1/5/2007	Call with J. Whitson, B. Sparks, S. Gale, Skadden attorneys, J. Blank, R. Ward and M. Ericson regarding 382 comparison analysis and its implications.	2.3	\$680	\$1,564	A3
Ward	Richard D.	RDW	Executive Director	1/5/2007	Call with J. Whitson, Gross, J. Blank, H. Tucker and M. Ericson regarding 382 analysis	1.5	\$660	\$990	A3
Ward	Richard D.	RDW	Executive Director	1/5/2007	Participate in call with H. Tucker, J. Blank and M. Ericson regarding 382 implications of various proposals	1.6	\$660	\$1,056	A3
Blank	Jacob M.	JMB	Partner	1/7/2007	Reviewing ACH vs. Highland proposals.	1.9	\$750	\$1,425	A3
Blank	Jacob M.	JMB	Partner	1/8/2007	Call with attorneys, J. Whitson, S. Gale, B. Sparks, R. Ward, H. Tucker, and M. Ericson regarding impact of alternative 382 scenarios.	0.6	\$750	\$450	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	1/8/2007	Reviewing ACH vs. Highland proposals.	0.9	\$750	\$675	A3
Ericson	Molly	ME	Manager	1/8/2007	Call with attorneys, J. Whitson, S. Gale, B. Sparks, R. Ward, H. Tucker, and J. Blank regarding impact of alternative 382 scenarios.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/8/2007	Reviewing alternative 382 scenarios (Highland and Cerbalooosa as/not as 5%).	1.2	\$500	\$600	A3
Ericson	Molly	ME	Manager	1/8/2007	Section 382 analyses summary.	1.9	\$500	\$950	A3
Ericson	Molly	ME	Manager	1/8/2007	Section 382 analyses - impact of alternative scenarios varying treatment of Cerbalooosa and Appaloosa.	3.7	\$500	\$1,850	A3
Hart	Kevin M.	KMH	Senior	1/8/2007	Revisions to 382 analysis with the 3 scenarios (Highland, Cerbalooosa and Highland & Cerbalooosa)	2.4	\$400	\$960	A3
Hart	Kevin M.	KMH	Senior	1/8/2007	382 analysis. Three scenarios: Highland, Cerbalooosa, and Highland & Cerbalooosa	3.6	\$400	\$1,440	A3
Kelley	Daniel F.	DFK	Partner	1/8/2007	Discussion on Delphi deductibility of bankruptcy fees	1.9	\$660	\$1,254	A3
Strehlow	Val	VPS	Senior Manager	1/8/2007	Conf with C. Tosto, D. Kelley, J. Whitson, S. Gale, M. Rozycki and B. Sparks re tax treatment of Chapter 11 professional fees.	0.9	\$600	\$540	A3
Strehlow	Val	VPS	Senior Manager	1/8/2007	Review of proposed Jan-May 2006 treatment schedule in preparation for conf with C. Tosto, D. Kelley, J. Whitson, S. Gale, M. Rozycki and B. Sparks.	0.2	\$600	\$120	A3
Strehlow	Val	VPS	Senior Manager	1/8/2007	Follow-up call with C. Tosto regarding conf with C. Tosto, D. Kelley, J. Whitson, S. Gale, M. Rozycki and B. Sparks.	0.6	\$600	\$360	A3
Tosto	Cathy I.	CIT	Partner	1/8/2007	Follow-up discussion with V. Strehlow regarding bankruptcy professional fees tax treatment and pull info to send to Val	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	1/8/2007	Conference call with J. Whitson, B. Sparks, S. Gale, M. Rozycki, D. Kelley and V. Strehlow regarding tax treatment of bankruptcy professional fees	0.9	\$660	\$594	A3
Tucker	Howard J.	HJT	Partner	1/8/2007	Reviewing ACH vs. Highland proposals.	3.8	\$680	\$2,584	A3
Ward	Richard D.	RDW	Executive Director	1/8/2007	Work on analysis comparing 382 implications of ACH proposal with Highland proposal	1.7	\$660	\$1,122	A3
Ward	Richard D.	RDW	Executive Director	1/8/2007	Work with M. Ericson and K. Hart on updates to 382 analysis	2.7	\$660	\$1,782	A3
Ericson	Molly	ME	Manager	1/9/2007	Discussion with H. Tucker and R. Ward regarding 1374 approach.	0.4	\$500	\$200	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	1/9/2007	Meeting with R. Ward, C. Tosto, and J. McBride regarding status of tax analyses and information needs.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/9/2007	Discussion with S. Gale and R. Ward regarding 5 year forecast.	0.8	\$500	\$400	A3
Ericson	Molly	ME	Manager	1/9/2007	Discussion with C. Tosto, R. Ward and J. McBride regarding treatment of pension payments under 1374 approach and Sec. 404.	0.9	\$500	\$450	A3
Ericson	Molly	ME	Manager	1/9/2007	Meeting with R. Ward, C. Tosto, J. McBride, S. Gale and Mark regarding status of tax analyses and information needs.	1.1	\$500	\$550	A3
Ericson	Molly	ME	Manager	1/9/2007	Discussion with H. Tucker, S. Gale, and R. Ward regarding pension payments and other material items to be considered in the cash tax forecast.	1.4	\$500	\$700	A3
Ericson	Molly	ME	Manager	1/9/2007	Travel time from Atlanta to Detroit for meetings at the company.	4.0	*\$250	\$1,000	A3
Hart	Kevin M.	KMH	Senior	1/9/2007	Review of the 382 analysis - 3 scenarios and emailed to M. Ericson and R. Ward	0.3	\$400	\$120	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/9/2007	Meeting with S. Gale, M. Rocycki, C. Tosto, R. Ward, & M. Ericson to discuss NUBIL issue and how to go about creating an updated tax balance sheet as of 12/31/06.	3.2	\$600	\$1,920	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/9/2007	Review book/tax differences in 12/31/05 tax basis balance sheet to develop game plan for rolling such differences forward to 12/31/06 based on 2006 projected taxable income.	3.3	\$600	\$1,980	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/9/2007	Meeting with C. Tosto, R. Ward & M. Ericson to discuss next steps.	0.6	\$600	\$360	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Meeting with S. Gale with regard to professional costs	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Discussion with V. Strehlow with regard to professional costs and strategize on work product to be completed and timing	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Professional fee technical analysis	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	2006 estimated tax basis balance sheet - review info provided by client on 2006 estimates	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Meeting with R. Ward, M. Erickson and J. McBride to discuss update on NUBIL analysis and discuss agenda with client	0.9	\$660	\$594	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Review cerberloosa agreement	0.9	\$660	\$594	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	1/9/2007	Discussion with J. McBride regarding 2003-65 issues for Delphi	1.1	\$660	\$726	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Meeting with S. Gale, M. Rozycki, M. Erickson, R. Ward and J. McBride regarding status of forecasts and NUBIL analysis	1.1	\$660	\$726	A3
Tosto	Cathy I.	CIT	Partner	1/9/2007	Meeting with R. Ward, M Erickson and J. McBride regarding work to be completed by Wednesday in support of the tax forecast and discuss technical NUBIL issues with regard to pension and other matters	1.9	\$660	\$1,254	A3
Tucker	Howard J.	HJT	Partner	1/9/2007	Review of 382 issues in connection with emergence transaction.	1.8	\$680	\$1,224	A3
Tucker	Howard J.	HJT	Partner	1/9/2007	Call with R. Ward, M. Ericson and S. Gale to discuss various 382 issues	0.8	\$680	\$544	A3
Ward	Richard D.	RDW	Executive Director	1/9/2007	Call with H. Tucker, M. Ericson and S. Gale to discuss various 382 issues	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	1/9/2007	Meet with M. Ericson, C. Tosto and J. McBride to assess status of NUBIL calculations, discuss open items, develop approach for preliminary calculations	1.2	\$660	\$792	A3
Ward	Richard D.	RDW	Executive Director	1/9/2007	Meet with S. Gale, M. Ericson and C. Tosto regarding methodology for estimating cash taxes, discuss availability of information	1.4	\$660	\$924	A3
Ward	Richard D.	RDW	Executive Director	1/9/2007	Travel from Atlanta to Detroit for meetings with the client.	3.0	*\$330	\$990	A3
Ward	Richard D.	RDW	Executive Director	1/9/2007	Address various technical issues surrounding 382 impact on cash taxes, including timing of pension plan deductions	1.7	\$660	\$1,122	A3
Blank	Jacob M.	JMB	Partner	1/10/2007	Reviewing 382 implications of emergence transactions.	1.1	\$750	\$825	A3
Buchbinder	Elizabeth N.	ENB	Partner	1/10/2007	Discussion with C. Tosto regarding pension deduction timing under 404(a)(6).	1.0	\$750	\$750	A3
Ericson	Molly	ME	Manager	1/10/2007	Discussion with S. Gale regarding built-in losses in 382 analysis.	0.9	\$500	\$450	A3
Ericson	Molly	ME	Manager	1/10/2007	Research regarding treatment of pension payments under 1374 approach of Notice 2003-65.	0.9	\$500	\$450	A3
Ericson	Molly	ME	Manager	1/10/2007	Call with J. Mason, R. Ward, H. Tucker and C. Tosto regarding treatment of pension payments under 1374 approach of Notice 2003-65.	2.3	\$500	\$1,150	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	1/10/2007	Discussing impact of Sec. 382 analysis on 5 year forecast with S. Gale, R. Ward, C. Tosto, and J. McBride.	2.3	\$500	\$1,150	A3
Ericson	Molly	ME	Manager	1/10/2007	Modeling 382 analysis impact on 5 year forecast.	3.8	\$500	\$1,900	A3
Mason	Robert J.	RJM	Partner	1/10/2007	Call with D. Hudson to discuss potential treatment of a section 59(e) item as basis.	1.6	\$660	\$1,056	A3
Mason	Robert J.	RJM	Partner	1/10/2007	Call with H. Tucker, R. Ward and M. Erickson to discuss application of section 382(h).	2.4	\$660	\$1,584	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/10/2007	Review 5 year cash tax projection.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/10/2007	Meetings with S. Gale & M Rozycki, R. Ward, C. Tostc & M. Ericson re 5 year projection of cash taxes & various issues related thereto.	2.9	\$600	\$1,740	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Review plr 199935062	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Discuss forecasts and 382 analysis with S. Gale	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Meeting with S. Gale and M. Rozycki to discuss questions related to forecast and items to add	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Meeting with S. Gale regarding forecast assumptions and followup discussions surrounding pension deduction	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Conference call with L. Buchbinder regarding 404(a)(6) rules on pension deduction.	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Follow-up with R. Ward regarding sameregarding 404(a)(6) rules on pension deduction.	0.5	\$660	\$330	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Conference call with J. Mason, H. Tucker, M. Erickson and R. Ward regarding 2003-65, NUBIL and rbil issues with regard to pension payments to plan and to gm and other emergencies items	2.4	\$660	\$1,584	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Review forecasts and 382 limits/assumptions.	1.8	\$660	\$1,188	A3
Tosto	Cathy I.	CIT	Partner	1/10/2007	Discussion with R. Ward and M. Erickson regarding forecasts and 382 limits/assumptions and	1.1	\$660	\$726	A3
Tucker	Howard J.	HJT	Partner	1/10/2007	Call with Mason, C. Tosto, R. Ward and M. Ericson regarding RBIL implications of pension plan payments, other RBIL matters	1.9	\$680	\$1,292	A3
Tucker	Howard J.	HJT	Partner	1/10/2007	Call with R. Ward and J. Ericson regarding summary memorandum prepared for Skadden	0.9	\$680	\$612	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	1/10/2007	Call with H. Tucker and J. Ericson regarding summary memorandum prepared for Skadden	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	1/10/2007	Meet with S. Gale, M. Rozycki, C. Tosto and M. Ericson in connection with cash tax modeling	1.3	\$660	\$858	A3
Ward	Richard D.	RDW	Executive Director	1/10/2007	Call with Mason, C. Tosto, H. Tucker and M. Ericson regarding RBIL implications of pension plan payments, other RBIL matters	1.4	\$660	\$924	A3
Ward	Richard D.	RDW	Executive Director	1/10/2007	Information gathering in connection with cash tax calculations, develop preliminary methodology	2.7	\$660	\$1,782	A3
Ward	Richard D.	RDW	Executive Director	1/10/2007	Work with M. Ericson on cash tax modeling	2.8	\$660	\$1,848	A3
Blank Ericson	Jacob M.	JMB	Partner	1/11/2007	Reviewing 382 impact of pension payments.	1.4	\$750	\$1,050	A3
	Molly	ME	Manager	1/11/2007	Comments and edits to memo regarding treatment of pension payments under 1374 approach of Notice 2003-65	0.4	\$500	\$200	A3
Ericson	Molly	ME	Manager	1/11/2007	Call with H. Tucker and R. Ward regarding edits to 382 analysis summary.	1.1	\$500	\$550	A3
Ericson	Molly	ME	Manager	1/11/2007	Edits to five year forecast (382 impact).	1.3	\$500	\$650	A3
Ericson	Molly	ME	Manager	1/11/2007	Return travel time from Detroit to Atlanta.	3.5	*\$250	\$875	A3
Tosto	Cathy I.	CIT	Partner	1/11/2007	Review updated 382 schedules	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/11/2007	Review 382 analysis	1.6	\$660	\$1,056	A3
Tucker	Howard J.	HJT	Partner	1/11/2007	Delphi - Revised projections NOR bill issues	3.6	\$680	\$2,448	A3
Ward	Richard D.	RDW	Executive Director	1/11/2007	Draft internal memorandum regarding 382 implications of pension plan payments	1.3	\$660	\$858	A3
Ward	Richard D.	RDW	Executive Director	1/11/2007	Work on updates to cash tax model, address questions from S. Gale.	2.1	\$660	\$1,386	A3
Ericson	Molly	ME	Manager	1/12/2007	Call with J. Whitson, S. Gale, and M. Rozycki regarding results of 382 analysis in 5 year forecast.	1.0	\$500	\$500	A3
Hart	Kevin M.	KMH	Senior	1/12/2007	Review of 5 year Tax forecast dated 1/8/07.	0.5	\$400	\$200	A3
Hart	Kevin M.	KMH	Senior	1/12/2007	Call with J. Whitson, S. Gale, M. Rozycki, and B. Sparks, R.Ward, and M. Ericson regarding results of 382 analysis in 5 year forecast.	0.9	\$400	\$360	A3
Khalil	Ahmed S.	ASK	Staff	1/12/2007	Discussed with C. Tosto regarding memo dealing with 2007 Pension contribution Delphi will make upon its emergence.	0.3	\$264	\$79	A3
Khalil	Ahmed S.	ASK	Staff	1/12/2007	Drafted memo regarding whether Delphi's pension contribution could be attributed to the 2006 tax year.	2.4	\$264	\$634	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	1/12/2007	Discuss with A. Khalil memo to be drafted on pension issue	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/12/2007	Review 382 memo related to 2003-65 and pension	0.3	\$660	\$198	A3
Ward	Richard D.	RDW	Executive Director	1/12/2007	Updates to internal memorandum regarding 382 implications of pension plan payments	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Executive Director	1/12/2007	Prepare for and participate in conference call with J. Whitson, B. Rozycki, S. Gale, M. Ericson and K. Hart regarding cash tax analysis	1.7	\$660	\$1,122	A3
Blank	Jacob M.	JMB	Partner	1/15/2007	Reviewing 382 analysis in 5 year forecast.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	1/15/2007	Prepare email to C. Gross regarding five year forecast.	0.2	\$500	\$100	A3
Ericson	Molly	ME	Manager	1/15/2007	Documenting scope, assumptions, and review with respect to 382 analysis and five year forecast.	0.7	\$500	\$350	A3
Mason	Robert J.	RJM	Partner	1/15/2007	Review of authorities regarding treatment of change date payments.	1.0	\$660	\$660	A3
Strehlow	Val	VPS	Senior Manager	1/15/2007	Beginning drafting technical overview memorandum	0.6	\$600	\$360	A3
Ward	Richard D.	RDW	Executive Director	1/15/2007	Review of cash tax calculations, answer questions regarding same.	1.2	\$660	\$792	A3
Ericson	Molly	ME	Manager	1/16/2007	Drafting memo regarding assumptions and caveats in 5 year forecast.	1.4	\$500	\$700	A3
Strehlow	Val	VPS	Senior Manager	1/16/2007	Preparation of Chapter 11 professional fee technical overview memo.	2.7	\$600	\$1,620	A3
Strehlow	Val	VPS	Senior Manager	1/16/2007	Review of file materials re: Chapter 11 professional fee technical overview memo.	2.1	\$600	\$1,260	A3
Strehlow	Val	VPS	Senior Manager	1/16/2007	Prepare e-mail to C. Tosto re: Chapter 11 professional fee technical overview memo.	0.4	\$600	\$240	A3
Tosto	Cathy I.	CIT	Partner	1/16/2007	Review and revise technical memorandum prepared by V. Strehlow related to the tax treatment of professional fees.	1.2	\$660	\$792	A3
Ward	Richard D.	RDW	Executive Director	1/16/2007	Weekly status update call with J. Whitson, S. Gale, Gross, Sensenbrenner and M. Ericson	0.6	\$660	\$396	A3
Blank	Jacob M.	JMB	Partner	1/17/2007	Call with H. Tucker, R. Ward, M. Ericson, and Skadden to discuss 5 year cash tax forecast, major assumptions, technical issues.	1.4	\$750	\$1,050	A3
Ericson	Molly	ME	Manager	1/17/2007	Call with H. Tucker and R. Ward to discuss five year forecast in advance of call with Skadden.	0.4	\$500	\$200	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	1/17/2007	Updates to cash tax analysis affected by updated book numbers.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/17/2007	Call with H. Tucker, R. Ward, J. Blank, and Skadden to discuss 5 year cash tax forecast, major assumptions, technical issues.	1.9	\$500	\$950	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/17/2007	Review memo drafted by R. Ward re: treatment of certain deductions as recognized built-in loss (RBIL) for purposes of section 382.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/17/2007	Review memo drafted by V. Strelow re: potential tax issues surrounding treatment of professional fees incurred during the bankruptcy.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	1/17/2007	Perform internal E&Y tax quality procedures (update & organize files with proper documentation, submit applicable documents to the Tax Documents Repository database).	2.1	\$600	\$1,260	A3
Tucker	Howard J.	HJT	Partner	1/17/2007	Participate in call with Skadden, M. Ericson, J. Blank and M. Ericson to discuss tax technical points in the draft cash tax calculation	2.6	\$680	\$1,768	A3
Ward	Richard D.	RDW	Executive Director	1/17/2007	Review memo nature of work performed relative to cash tax calculations	1.2	\$660	\$792	A3
Ward	Richard D.	RDW	Executive Director	1/17/2007	Participate in call with Skadden, H. Tucker, J. Blank and M. Ericson to discuss tax technical points in the draft cash tax calculation	2.4	\$660	\$1,584	A3
Ericson	Molly	ME	Manager	1/18/2007	Review discussion with R. Ward regarding cash tax forecast.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/18/2007	Call with S. Gale to clarify issue regarding cash tax forecast.	0.2	\$500	\$100	A3
Tucker	Howard J.	HJT	Partner	1/18/2007	Reviewing updated cash tax calculations.	2.3	\$680	\$1,564	A3
Ward	Richard D.	RDW	Executive Director	1/18/2007	Discussion with M. Ericson regarding updated cash tax calculations.	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Executive Director	1/18/2007	Review updated cash tax calculations.	1.2	\$660	\$792	A3
Ericson	Molly	ME	Manager	1/19/2007	Prepare email re: updated forecast to S. Gale.	0.1	\$500	\$50	A3
Ericson	Molly	ME	Manager	1/19/2007	Call with Skadden, R. Ward and H. Tucker regarding updated cash tax forecast.	0.5	\$500	\$250	A3
Tucker	Howard J.	HJT	Partner	1/19/2007	Reviewing cash tax projections in preparation for call with Skadden.	0.6	\$680	\$408	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	1/19/2007	Participate in call with Gross, Sensenbrenner, R. Ward and M. Ericson regarding updated cash tax projections	0.9	\$680	\$612	A3
Ward	Richard D.	RDW	Executive Director	1/19/2007	Participate in call with Gross, Sensenbrenner, H. Tucker and M. Ericson regarding updated cash tax projections	0.9	\$660	\$594	A3
Blank	Jacob M.	JMB	Partner	1/22/2007	Reviewing 382 implications on 5 year forecast.	1.1	\$750	\$825	A3
Khalil	Ahmed S.	ASK	Staff	1/22/2007	Obtained legal research pertaining to classifying bankruptcy costs from cases, revenue rulings, and statutes	0.8	\$264	\$211	A3
Khalil	Ahmed S.	ASK	Staff	1/22/2007	Researched section 263 issues relating to classifying bankruptcy reorganization costs.	2.3	\$264	\$607	A3
Tucker	Howard J.	HJT	Partner	1/22/2007	Reviewing 382 implications on 5 year forecast.	1.4	\$680	\$952	A3
Blank	Jacob M.	JMB	Partner	1/24/2007	Reviewing 382 issue related to pension payment.	1.3	\$750	\$975	A3
Khalil	Ahmed S.	ASK	Staff	1/24/2007	Obtained legal research pertaining to classifying bankruptcy costs from cases, revenue rulings, and statutes	0.8	\$264	\$211	A3
Ericson	Molly	ME	Manager	1/25/2007	Discussing alternative 382 scenarios with R. Ward and H. Tucker.	1.4	\$500	\$700	A3
Ericson	Molly	ME	Manager	1/25/2007	Modeling alternative 382 scenarios.	2.1	\$500	\$1,050	A3
McElroy	Ellen	EM	Partner	1/25/2007	Review of transaction costs in bankruptcy	2.0	\$750	\$1,500	A3
Strehlow	Val	VPS	Senior Manager	1/25/2007	Conf. call with C. Tosto and E. McElroy re: client reactions to memo and possible IRS National Office guidance regarding "institute and administer" standard	1.7	\$600	\$1,020	A3
Tosto	Cathy I.	CIT	Partner	1/25/2007	Call with S. Gale related to discussions with IRS on professional fees.	0.5	\$660	\$330	A3
Tosto	Cathy I.	CIT	Partner	1/25/2007	Follow-up call with E. McElroy related to discussions with IRS on professional fees.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	1/25/2007	Conference call with E. McElroy and V. Strehlow regarding professional fees and IRS national office perspective	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	1/25/2007	Meet with S. Gale, J. Whitson and M. Rocycki regarding tax treatment of professional fees	1.1	\$660	\$726	A3
Tosto	Cathy I.	CIT	Partner	1/25/2007	Discuss professional fee meeting with D. Kelley and V. Strehlow and follow-up to be performed	1.9	\$660	\$1,254	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	1/25/2007	Reviewing 382 impact on updated 5 year forecast.	1.0	\$680	\$680	A3
Tucker	Howard J.	HJT	Partner	1/25/2007	Discussion with R. Ward, D. Kelley and C. Tosto regarding status of bankruptcy tax issues	0.8	\$680	\$544	A3
Ward	Richard D.	RDW	Executive Director	1/25/2007	Second partner review	1.0	\$660	\$660	A3
Kelley	Daniel F.	DFK	Partner	1/26/2007	Discussion with R. Ward, H. Tucker and C. Tosto regarding status of bankruptcy tax issues	1.0	\$660	\$660	A3
Strehlow	Val	VPS	Senior Manager	1/26/2007	Review of S. Gale's comments to technical memorandum related to the tax treatment of professional fees.	0.6	\$600	\$360	A3
Strehlow	Val	VPS	Senior Manager	1/26/2007	Call with C. Tosto related to context around S. Gale's comments to the technical memorandum related to the tax treatment of professional fees and discuss how to respond/revise memorandum.	0.7	\$600	\$420	A3
Strehlow	Val	VPS	Senior Manager	1/26/2007	Preparation of e-mail identifying probable modification to memo.	0.3	\$600	\$180	A3
Ward	Richard D.	RDW	Executive Director	1/26/2007	Discuss model review comments with M. Ericson	0.4	\$660	\$264	A3
Ward	Richard D.	RDW	Executive Director	1/26/2007	Call with D. Kelley, C. Tosto and H. Tucker to discuss tax accounting issues	0.7	\$660	\$462	A3
Ward	Richard D.	RDW	Executive Director	1/26/2007	Discuss models with H. Tucker	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	1/26/2007	Review and revise cash tax scenario models	2.4	\$660	\$1,584	A3
Blank	Jacob M.	JMB	Partner	1/28/2007	Reviewing 382 issue related to pension payment.	1.2	\$750	\$900	A3
Blank	Jacob M.	JMB	Partner	1/29/2007	Call with J. Whitson, S. Gale, Skadden, M. Ericson, R. Ward and H. Tucker regarding 5 year forecast and PwC due diligence information request.	0.7	\$750	\$525	A3
Blank	Jacob M.	JMB	Partner	1/29/2007	Reviewing 382 impact on 5 year forecast.	1.3	\$750	\$975	A3
Ericson	Molly	ME	Manager	1/29/2007	Updating forecast for updated numbers provided by the Company.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/29/2007	Call with J. Whitson, S. Gale, Skadden, J. Blank, R. Ward and H. Tucker regarding 5 year forecast and PwC due diligence information request.	0.7	\$500	\$350	A3
Tosto	Cathy I.	CIT	Partner	1/29/2007	Discuss professional fee memo with V. Strehlow	0.4	\$660	\$264	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	1/29/2007	Review V. Strehlow's email regarding suggested approach to memo and respond	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	1/29/2007	Call with J. Whitson, S. Gale, Skadden, J. Blank, R. Ward and M. Ericson regarding 5 year forecast and PwC due diligence information request.	0.7	\$680	\$476	A3
Tucker	Howard J.	HJT	Partner	1/29/2007	Reviewing 382 impact on 5 year forecast.	2.1	\$680	\$1,428	A3
Ward	Richard D.	RDW	Executive Director	1/29/2007	Review client revisions to taxable income model	0.5	\$660	\$330	A3
Ward	Richard D.	RDW	Executive Director	1/29/2007	Status update call with client and attorneys - discussed cash tax projections and planned updates	0.7	\$660	\$462	A3
Blank	Jacob M.	JMB	Partner	1/30/2007	Call with Skadden, R. Ward, H. Tucker, and M. Ericson regarding forecast scenarios.	0.6	\$750	\$450	A3
Blank	Jacob M.	JMB	Partner	1/30/2007	Reviewing 382 issue related to pension payment.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	1/30/2007	Call with Skadden, R. Ward, H. Tucker, and J. Blank regarding forecast scenarios.	0.6	\$500	\$300	A3
Ericson	Molly	ME	Manager	1/30/2007	Modeling forecast scenarios at various cash repatriation levels.	1.4	\$500	\$700	A3
Tucker	Howard J.	HJT	Partner	1/30/2007	Reviewing 382 impact on 5 year forecast.	1.1	\$680	\$748	A3
Tucker	Howard J.	HJT	Partner	1/30/2007	Call with R. Ward, J. Ericson and Sensenbrenner to review alternative cash tax scenarios	0.6	\$680	\$408	A3
Ward	Richard D.	RDW	Executive Director	1/30/2007	Call with H. Tucker, J. Ericson and Sensenbrenner to review alternative cash tax scenarios	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Executive Director	1/30/2007	Review updated cash tax scenarios	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	1/30/2007	Work with M. Ericson on cash tax models with 2007 foreign earnings repatriation	0.8	\$660	\$528	A3
Ericson	Molly	ME	Manager	1/31/2007	Prepare email regarding forecast scenarios to Skadden.	0.4	\$500	\$200	A3
Tucker	Howard J.	HJT	Partner	1/31/2007	Reviewing 382 impact on 5 year forecast.	0.9	\$680	\$612	A3
Tucker	Howard J.	HJT	Partner	1/31/2007	Call with R. Ward and M. Ericson to review updated scenarios	0.6	\$680	\$408	A3
Ward	Richard D.	RDW	Executive Director	1/31/2007	Call with H. Tucker and M. Ericson to review updated scenarios	0.6	\$660	\$396	A3
A3 Project Total:						277.0		\$163,905	
* Billed at 1/2 of hourly billing rate									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with B. Hamblin regarding Delphi - Invoice Analysis.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with S. Sheckell regarding Delphi Payment Status.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Preparation of November invoice package for all interested parties.	1.9	\$140	\$266	
Tosto	Cathy I.	CIT	Partner	1/2/2007	Accumulation of information related to preparation of the fee application.	0.6	\$575	\$345	
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with B. Hamblin and J. Simpson regarding Bankruptcy Time & Expense reporting parameters.	0.4	\$140	\$56	
Pikos	Matthew C.	MCP	Senior	1/3/2007	Accumulation of information related to preparation of the fee application	0.4	\$250	\$100	
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Begin formatting December invoice per Court requirements.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Preparation of December Access database for bankruptcy billing process.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Review Delphi December T&E from B. Hamblin; format accordingly for access database import.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Update MASTER Employees and MASTER Code Combo for December invoice.	1.1	\$140	\$154	
Barwin	Kristen N.	KNB	Staff	1/4/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$220	\$132	
Tau	King-Sze	KST	Senior	1/4/2007	Accumulation of information related to preparation of the fee application.	0.3	\$275	\$83	
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Accumulation of information related to preparation of the fee application	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Continue formatting December invoice per Court requirements.	2.2	\$140	\$308	
Boehm	Michael J.	MJB	Manager	1/5/2007	Accumulation of information related to preparation of the fee application	0.7	\$330	\$231	
Chamarro	Destiny D.	DDC	Staff	1/5/2007	Accumulation of information related to preparation of the fee application	0.3	\$220	\$66	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Kearns	Matthew R.	MRK	Senior	1/5/2007	Accumulation of information related to preparation of the fee application	0.3	\$300	\$90	
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Accumulation of information related to preparation of the fee application	0.6	\$470	\$282	
Marold	Erick W.	EWM	Senior	1/5/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Miller	Nicholas S.	NSM	Manager	1/5/2007	Accumulation of information related to preparation of the fee application	0.5	\$330	\$165	
Ranney	Amber C.	ACR	Senior	1/5/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	
Rothmund	Mario Valentin	MVR	Senior	1/5/2007	Accumulation of information related to preparation of the fee application	0.8	\$250	\$200	
Schwandt	Lisa N.	LNS	Staff	1/5/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Sheckell	Steven F.	SFS	Partner	1/5/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	1/5/2007	Accumulation of information related to preparation of the fee application	0.6	\$470	\$282	
Simpson	Jamie	JS	Senior Manager	1/5/2007	Review of December invoice for bankruptcy court.	0.8	\$470	\$376	
Stille	Mark Jacob	MJS	Senior	1/5/2007	Accumulation of information related to preparation of the fee application	0.4	\$250	\$100	
Aquino	Heather	HRA	Client Serving Associate	1/6/2007	Worked on December invoice fee detail.	2.0	\$140	\$280	
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with J. Simpson regarding Delphi Audit Engagement Letter.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with S. Sheckell and J. Simon regarding court process for revised rates.	2.0	\$140	\$280	
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Work on December invoice.	2.9	\$140	\$406	
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Correspondence with B. Hamblin and SSC regarding Delphi Expense Inquiry on December detail.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Follow-up with individuals regarding Delphi December Time and Expense information.	1.2	\$140	\$168	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Follow-up with J. Simon regarding Delphi - Revised Rates.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Work on December invoice.	2.6	\$140	\$364	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Correspondence with J. Simpson regarding December invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Correspondence with K. Schafer and B. Hamblin regarding Delphi Payment Detail.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Finalize draft of December invoice.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Preparation of December 06 EXHIBIT D (for Tax).	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Preparation of December 06 EXHIBIT D (for TSRS).	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Preparation of Rate Comparison per S. Sheckell.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Research Rate Comparison per S. Sheckell.	0.8	\$140	\$112	
Barwin	Kristen N.	KNB	Staff	1/11/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	
Aquino	Heather	HRA	Client Serving Associate	1/12/2007	Accumulation of information related to preparation of the fee application	1.4	\$140	\$196	
Boehm	Michael J.	MJB	Manager	1/12/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Staff	1/12/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	
Gerber	Katherine A.	KAA	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.5	\$300	\$150	
Harbaugh	James M.	JMH	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.5	\$250	\$125	
Horner	Kevin John	KJH	Staff	1/12/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.3	\$300	\$90	
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Accumulation of information related to preparation of the fee application	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.7	\$275	\$193	
Miller	Nicholas S.	NSM	Manager	1/12/2007	Accumulation of information related to preparation of the fee application	0.5	\$330	\$165	
Pikos	Matthew C.	MCP	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.4	\$250	\$100	
Sheckell	Steven F.	SFS	Partner	1/12/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Simpson	Emma-Rose S.	ESS	Staff	1/12/2007	Accumulation of information related to preparation of the fee application	0.5	\$220	\$110	
Simpson	Jamie	JS	Senior Manager	1/12/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	
Stille	Mark Jacob	MJS	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.6	\$250	\$150	
Yang	Jinglu	JY	Senior	1/12/2007	Accumulation of information related to preparation of the fee application	0.4	\$250	\$100	
Sheckell	Steven F.	SFS	Partner	1/13/2007	Review updated engagement letter for court submission.	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	1/13/2007	Review of December invoice - Exhibit D.	2.7	\$470	\$1,269	
Simpson	Jamie	JS	Senior Manager	1/14/2007	Review of Exhibit E for December invoice for bankruptcy court.	0.5	\$470	\$235	
Boehm	Michael J.	MJB	Manager	1/15/2007	Review of DPSS and E&S December time incurred for invoice.	0.6	\$330	\$198	
Tosto	Cathy I.	CIT	Partner	1/15/2007	Review December invoice.	0.6	\$575	\$345	
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Review of time details for E&S and DPSS time incurred in December for bankruptcy court reporting.	1.2	\$470	\$564	
Simpson	Jamie	JS	Senior Manager	1/17/2007	Discussion with H. Aquino regarding December invoice status.	0.3	\$470	\$141	
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$470	\$282	
Pacella	Shannon M.	SMP	Manager	1/18/2007	Review hours charged for the month of December to identify out of scope areas.	1.1		\$0	
Powers	Laura	LP	Staff	1/18/2007	Accumulation of information related to preparation of the fee application	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/18/2007	Review monthly invoice for submission to court	2.8	\$575	\$1,610	
Simpson	Jamie	JS	Senior Manager	1/18/2007	Accumulation of information related to the preparation of the fee application.	0.6	\$470	\$282	
Barwin	Kristen N.	KNB	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.8	\$220	\$176	
Craig	Tashawna N.	TNC	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Ford	David Hampton	DHF	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$220	\$110	
Gerber	Katherine A.	KAA	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	0.8	\$300	\$240	
Harbaugh	James M.	JMH	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$250	\$125	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	0.2	\$300	\$60	
Horner	Kevin John	KJH	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.7	\$220	\$154	
Imberger	Guido	GI	Senior Manager	1/19/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	
Kearns	Matthew R.	MRK	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	0.6	\$300	\$180	
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	Accumulation of information related to preparation of the fee application	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	1.1	\$275	\$303	
Miller	Nicholas S.	NSM	Manager	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$330	\$165	
Nicol	Jeremy M.	JMN	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Pacella	Shannon M.	SMP	Manager	1/19/2007	Prepare email to team to reverse time for hours incurred that were out of scope - included spreadsheet identifying which hours should be reversed.	0.8	\$330	\$264	
Pacella	Shannon M.	SMP	Manager	1/19/2007	Accumulation of information related to preparation of the fee application	0.7	\$330	\$231	
Powers	Laura	LP	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	1.4	\$140	\$196	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	1.1	\$250	\$275	
Saimoua	Omar Issam	OIS	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	1.6	\$220	\$352	
Schwandt	Lisa N.	LNS	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Sheckell	Steven F.	SFS	Partner	1/19/2007	Accumulation of information related to preparation of the fee application	1.2	\$575	\$690	
Simpson	Emma-Rose S.	ESS	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	1.2	\$220	\$264	
Stille	Mark Jacob	MJS	Senior	1/19/2007	Accumulation of information related to preparation of the fee application	0.4	\$250	\$100	
Stille	Mark Jacob	MJS	Senior	1/19/2007	Reclass of time to advisory code for remediation and advisory activities performed during December.	0.6	\$250	\$150	
Tait	Kristin M.	KMT	Staff	1/19/2007	Accumulation of information related to preparation of the fee application	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	1/13/2007	Preparation of email to S. Sheckell regarding Increase in Fees/Bankruptcy Court process.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/20/2007	Review DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT in detail and forward to J. Simpson and S. Sheckell accordingly.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Call with J. Simon regarding DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Coordination of DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT pre-call per S. Sheckell.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Correspondence with M. Hatzfeld regarding Catalyst Entry for M. Fitzpatrick on December invoice.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Correspondence with S. Sheckell regarding December Expense Inquiries.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Correspondence with J. Simpson and A. Krabill regarding December expenses for invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Correspondence with S. Sheckell and J. Simon regarding fee increase and bankruptcy court process to do so.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Preparation of December Audit Time By Division to Identify OOS; forward to team accordingly.	1.9	\$140	\$266	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Review Delphi - Dec 2006 T&E updated thru Jan 12th per B. Hamblin.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Revise December 06 EXHIBIT D per J. Simpson.	1.1	\$140	\$154	
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	Accumulation of information related to preparation of the fee application	0.2	\$300	\$60	
Pikos	Matthew C.	MCP	Senior	1/22/2007	Accumulation of information related to preparation of the fee application	0.1	\$250	\$25	
Simpson	Jamie	JS	Senior Manager	1/22/2007	Review of December invoice for bankruptcy court.	0.6	\$470	\$282	
Yang	Jinglu	JY	Senior	1/22/2007	Accumulation of information related to preparation of the fee application	0.1	\$250	\$25	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Additional correspondence with S. Sheckell and J. Simpson regarding DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Coordination of DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT - pre-call.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Correspondence with J. Henning regarding Delphi December Invoice - Time Detail.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Correspondence with R. Ward and M. Ericson regarding Delphi December 06 - Bankruptcy Tax Time on invoice for review.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Update December invoice for tax revisions, etc.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Draft Fee Committee Response - June 1 to Sept. 30 06 per S. Sheckell and J. Simpson.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Participate in DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT - PRE-CALL.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Prepare Delphi December Invoice draft package for S. Sheckell's review.	0.5	\$140	\$70	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Revisions to December invoice per M. Hatzfeld.	0.4	\$140	\$56	
Pikos	Matthew C.	MCP	Senior	1/23/2007	Accumulation of information related to preparation of the fee application	0.1	\$250	\$25	
Powers	Laura	LP	Staff	1/23/2007	Accumulation of information related to preparation of the fee application	0.6	\$140	\$84	
Sheckell	Steven F.	SFS	Partner	1/23/2007	Draft responses to Fee Committee requests	2.4	\$575	\$1,380	
Sheckell	Steven F.	SFS	Partner	1/23/2007	Review monthly invoice for submission to court	4.2	\$575	\$2,415	
Simpson	Jamie	JS	Senior Manager	1/23/2007	Conf. call with S. Sheckell, H. Aquino and J. Simon regarding fee auditor report for third interim period.	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with J. Simpson and S. Sheckell regarding December invoice revisions.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with J. Simpson, S. Sheckell, J. Simon and M. Hosbach regarding DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with S. Pacella and J. Simpson regarding Delphi December Time Inquiry for E. Ginsburg.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with team regarding December Audit Time By Division - Identify OOS.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with B. Hamblin regarding Delphi Payment Detail.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Finalize Fee Committee Response - June 1 to Sept. 30 06 per J. Simpson and S. Sheckell.	1.6	\$140	\$224	
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	Accumulation of information related to preparation of the fee application	0.2	\$300	\$60	
Pikos	Matthew C.	MCP	Senior	1/24/2007	Accumulation of information related to preparation of the fee application	0.2	\$250	\$50	
Sheckell	Steven F.	SFS	Partner	1/24/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Sheckell	Steven F.	SFS	Partner	1/24/2007	Draft responses to Fee Committee requests	1.4	\$575	\$805	
Simpson	Jamie	JS	Senior Manager	1/24/2007	Review of December invoice for bankruptcy court.	1.9	\$470	\$893	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/24/2007	Review of E&Y response to fee auditor report for third interim period.	2.1	\$470	\$987	
Smith	Carolyn E.	CES	Staff	1/24/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with J. Simpson, S. Pacella and M. Hatzfeld regarding December 06 EXHIBIT D for division OOS and TSRS oos.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with T. Gomersall and B. Hamblin regarding billing status of TSRS risk advisory engagement code.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Revise December 06 EXHIBIT D for division OOS and TSRS oos.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Participate on Fee Committee call regarding Third Interim.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Preparation for Fee Committee call regarding Third Interim.	1.4	\$140	\$196	
Asher	Kevin F.	KFA	Partner	1/25/2007	Accumulation of information related to preparation of the fee application	1.2	\$770	\$924	
Pikos	Matthew C.	MCP	Senior	1/25/2007	Accumulation of information related to preparation of the fee application	0.1	\$250	\$25	
Powers	Laura	LP	Staff	1/25/2007	Accumulation of information related to preparation of the fee application	0.3	\$140	\$42	
Sheckell	Steven F.	SFS	Partner	1/25/2007	Draft responses to Fee Committee requests	0.4	\$575	\$230	
Sheckell	Steven F.	SFS	Partner	1/25/2007	Review monthly invoice for submission to court	0.6	\$575	\$345	
Simpson	Jamie	JS	Senior Manager	1/25/2007	Accumulation of information related to preparation of the fee application	0.6	\$470	\$282	
Simpson	Jamie	JS	Senior Manager	1/25/2007	Conf. call with Fee Committee regarding third interim fee application.	0.4	\$470	\$188	
Simpson	Jamie	JS	Senior Manager	1/25/2007	Preparation for conf. call with Fee Committee, S. Sheckell and H. Aquino regarding third interim fee application.	0.3	\$470	\$141	
Smith	Carolyn E.	CES	Staff	1/25/2007	Accumulation of information related to preparation of the fee application	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Accumulation of information related to preparation of the fee application	1.4	\$140	\$196	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Correspondence with J. Sykes, R. Miller, G. Walters and S. Sheckell regarding Delphi - 1st and 2nd Interim Review - information requested.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with M. Hatzfeld regarding December Time Inquiry.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Brief review of DELPHI - THIRD FEE APPLICATION FEE COMMITTEE REPORT.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with B. Hamblin and S. Pacella regarding reclass of entries on the December invoice.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Work on December invoice per S. Sheckell's revisions.	1.3	\$140	\$182	
Barber	Keith A.	KAB	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.5	\$300	\$150	
Barwin	Kristen N.	KNB	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	
Boehm	Michael J.	MJB	Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Boehm	Michael J.	MJB	Manager	1/19/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.8	\$220	\$176	
Gerber	Katherine A.	KAA	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.5	\$300	\$150	
Harbaugh	James M.	JMH	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.6	\$250	\$150	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.6	\$470	\$282	
Horner	Kevin John	KJH	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.7	\$220	\$154	
Imberger	Guido	GI	Senior Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Kearns	Matthew R.	MRK	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.5	\$300	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.9	\$470	\$423	
Marold	Erick W.	EWM	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	1.1	\$275	\$303	
Nicol	Jeremy M.	JMN	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Pacella	Shannon M.	SMP	Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Peterson	Christopher A.	CAP	Manager	1/26/2007	Accumulation of information related to preparation of the fee application	0.3	\$330	\$99	
Pikos	Matthew C.	MCP	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.2	\$250	\$50	
Powers	Laura	LP	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.8	\$140	\$112	
Schwandt	Lisa N.	LNS	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.9	\$140	\$126	
Smith	Carolyn E.	CES	Staff	1/26/2007	Accumulation of information related to preparation of the fee application	0.4	\$140	\$56	
Stille	Mark Jacob	MJS	Senior	1/26/2007	Accumulation of information related to preparation of the fee application	0.7	\$250	\$175	
Tait	Kristin M.	KMT	Staff	1/26/2007	Accumulation of information related to preparation of the fee application.	0.4	\$140	\$56	
Tau	King-Sze	KST	Senior	1/26/2007	Accumulation of information related to preparation of the fee application.	0.8	\$275	\$220	
Aquino	Heather	HRA	Client Serving Associate	1/27/2007	Correspondence with J. Sykes regarding Ernst & Young (Delphi) January - March and May Invoices.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/27/2007	Resubmission of Ernst & Young (Delphi) January - March and May Invoices.	0.6	\$140	\$84	
Simpson	Emma-Rose S.	ESS	Staff	1/27/2007	Accumulation of information related to preparation of the fee application	1.0	\$220	\$220	
Smith	Carolyn E.	CES	Staff	1/27/2007	Accumulation of information related to preparation of the fee application	0.1	\$140	\$14	
Simpson	Jamie	JS	Senior Manager	1/28/2007	Final review of Exhibit D for bankruptcy court.	1.4	\$470	\$658	
Simpson	Jamie	JS	Senior Manager	1/28/2007	Final review of Exhibit E for bankruptcy court.	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with B. Hamblin regarding Delphi December Invoice.	0.4	\$140	\$56	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with S. Pacella and J. Simpson regarding Delphi December Invoice - FINAL.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with S. Sheckell, J. Simpson and J. Simon regarding final fee adjustment and supporting detail.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Foot December invoice for finalization.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Preparation of billing summary for December invoice.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Preparation of December invoice package for all interested parties.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Preparation of timekeeper summary for December invoice.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Revisions to December invoice per J. Simpson.	1.2	\$140	\$168	
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	Accumulation of information related to preparation of the fee application	0.1	\$300	\$30	
Simpson	Jamie	JS	Senior Manager	1/29/2007	Review of final changes to Exhibit D for December.	1.1	\$470	\$517	
Smith	Carolyn E.	CES	Staff	1/29/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence with G. Walters, A. Ranney and S. Patel regarding Legal Cost Control Website Instructions.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence with M. Jones, G. Walters and J. Rossie regarding Delphi Bankruptcy Revised Legal Cos Control, Inc. e-Invoicing.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Review final fee adjustments per the Fee Committee.	0.3	\$140	\$42	
Smith	Carolyn E.	CES	Staff	1/30/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Yu	David	DY	Staff	1/30/2007	Preparing December 2005 billing information to be uploaded to LLC.	1.7	\$220	\$374	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/31/2007	Correspondence with J. Simon regarding Delphi/E&Y/November Fee Statement objections.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	1/31/2007	Work on 1st interim submission to the LCC with A. Ranney, L. Schwandt and D. Yu.	0.8	\$140	\$112	
Ferguson	Stephen J.	SJF	Executive Director	1/31/2007	Accumulation of information related to preparation of the fee application	0.2	\$520	\$104	
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Submitting invoices to LLC for E&Y fees related to Delphi.	2.5	\$140	\$350	
Smith	Carolyn E.	CES	Staff	1/31/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Yu	David	DY	Staff	1/31/2007	Preparing December 2005 billing information to be uploaded to LLC.	3.6	\$220	\$792	
Yu	David	DY	Staff	1/31/2007	Preparing November 2005 billing information to be uploaded to LLC.	3.5	\$220	\$770	
Yu	David	DY	Staff	1/31/2007	Preparing October 2005 billing information to be uploaded to LLC.	3.9	\$220	\$858	
Zuehlke	Michael S.	MSZ	Staff	1/31/2007	Preparing 2005 invoices for submission to LCC.	2.9	\$140	\$406	
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with J. Simpson regarding final fee adjustments received from the Fee Committee.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with S. Sheckell regarding status of 1st and 2nd submission to the LCC.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Work on 1st interim submission to the LCC with L. Schwandt and D. Yu.	1.6	\$140	\$224	
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Accumulation of information related to preparation of the fee application	0.6	\$575	\$345	
Kearns	Matthew R.	MRK	Senior	2/1/2007	Accumulation of information related to preparation of the fee application	0.6	\$300	\$180	
Powers	Laura	LP	Staff	2/1/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Schwandt	Lisa N.	LNS	Staff	2/1/2007	Submitting invoices to LLC for E&Y fees related to Delphi.	9.5	\$140	\$1,330	
Sheckell	Steven F.	SFS	Partner	2/1/2007	Accumulation of information related to preparation of the fee application	1.4	\$575	\$805	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	2/1/2007	Accumulation of information related to preparation of the fee application	0.5	\$220	\$110	
Smith	Carolyn E.	CES	Staff	2/1/2007	Accumulation of information related to preparation of the fee application	0.2	\$140	\$28	
Yu	David	DY	Staff	2/1/2007	Preparing December 2005 billing information to be uploaded to LLC.	1.1	\$220	\$242	
Yu	David	DY	Staff	2/1/2007	Preparing November 2005 billing information to be uploaded to LLC.	2.2	\$220	\$484	
Yu	David	DY	Staff	2/1/2007	Preparing October 2005 billing information to be uploaded to LLC.	1.2	\$220	\$264	
Zuehlke	Michael S.	MSZ	Staff	2/1/2007	Preparing 2005 invoices for submission to LCC.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	2/2/2007	Accumulation of information related to preparation of the fee application	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	2/2/2007	Assist S. Patel with preparation of October 2006 invoice into Fee Committee requested format for LCC submission.	0.5	\$140	\$70	
Aquino	Heather	HRA	Client Serving Associate	2/2/2007	Correspondence with S. Sheckell, M. Hosbach and J. Simon regarding status of 1st and 2nd submission to the LCC.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	2/2/2007	Work on finalizing 1st interim submission to the LCC with L. Schwandt and D. Yu.	1.3	\$140	\$182	
Asher	Kevin F.	KFA	Partner	2/2/2007	Accumulation of information related to preparation of the fee application	1.7	\$770	\$1,309	
Boehm	Michael J.	MJB	Manager	2/2/2007	Accumulation of information related to preparation of the fee application	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Staff	2/2/2007	Accumulation of information related to preparation of the fee application	0.7	\$220	\$154	
Gerber	Katherine A.	KAA	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	0.5	\$300	\$150	
Hegelmann	Julie Ann	JAH	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	1.7	\$300	\$510	
Horner	Kevin John	KJH	Staff	2/2/2007	Accumulation of information related to preparation of the fee application	0.8	\$220	\$176	
Imberger	Guido	GI	Senior Manager	2/2/2007	Accumulation of information related to preparation of the fee application	0.5	\$470	\$235	
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	1.1	\$275	\$303	
Nicol	Jeremy M.	JMN	Staff	2/2/2007	Accumulation of information related to preparation of the fee application	0.5	\$140	\$70	
Peterson	Christopher A.	CAP	Manager	2/2/2007	Accumulation of information related to preparation of the fee application	0.5	\$330	\$165	
Ranney	Amber C.	ACR	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	1.5	\$275	\$413	
Rothmund	Mario Valentin	MVR	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	1.1	\$250	\$275	
Saimoua	Omar Issam	OIS	Staff	2/2/2007	Accumulation of information related to preparation of the fee application	0.6	\$220	\$132	
Schwandt	Lisa N.	LNS	Staff	2/2/2007	Accumulation of information related to preparation of the fee application	0.9	\$140	\$126	
Schwandt	Lisa N.	LNS	Staff	2/2/2007	Submitting invoices to LLC for E&Y fees related to Delphi.	7.8	\$140	\$1,092	
Simpson	Jamie	JS	Senior Manager	2/2/2007	Accumulation of information related to the preparation of the fee application.	0.7	\$470	\$329	
Stille	Mark Jacob	MJS	Senior	2/2/2007	Accumulation of information related to preparation of the fee application	0.6	\$250	\$150	
Tau	King-Sze	KST	Senior	2/2/2007	Accumulation of information related to preparation of the fee application.	1.3	\$275	\$358	
Yu	David	DY	Staff	2/2/2007	Preparing December 2005 billing information to be uploaded to LLC.	2.1	\$220	\$462	
Yu	David	DY	Staff	2/2/2007	Preparing November 2005 billing information to be uploaded to LLC.	1.9	\$220	\$418	
Yu	David	DY	Staff	2/2/2007	Preparing October 2005 billing information to be uploaded	2.0	\$220	\$440	
Fee Application Preparation Total:						<u>223.0</u>		<u>\$57,989</u>	